

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

| Certification | | | | | | |
|--------------------------------|----------------|--------------------------------|--|--|--|--|
| Business Manager/Clerk: | Pam Watson | Phone #: (406) 441-3471 | | | | |
| (Signature) | | (Date) | | | | |
| Chair, Board of Trustees: | Marvin Reddick | (Dute) | | | | |
| (Signature) | | (Date) | | | | |
| County Superintendant | Douglas Ellis | | | | | |
| | | | | | | |
| (Signature) | | (Date) | | | | |

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director?

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



FY2015-16

Submit ID: 0055-21231524

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04 Broadwater County

0055 Townsend K-12 Schools

Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|---|--------------|----------------|---------|
| 113 | Tuition Student A | LOCAL | | |
| 114 | Tuition Student B | LOCAL | | |
| 115 | Tuition Student C | LOCAL | | |
| 116 | Tuition Student D | LOCAL | | |
| 175 | Graduation Matters | LOCAL | | |
| 177 | Title I, Part A, Improving Basic Programs | FEDERAL | 0400553115 | 84.010A |
| 178 | Title II Part A | FEDERAL | 0400551415 | 84.367 |
| 184 | Vo Ed All Career & Tech Ed Programs | STATE | | State |
| 185 | Ball Committee Sound System | LOCAL | | |
| 187 | CSPD Technology | LOCAL | | |
| 194 | Graduation Matters | STATE | | |
| 195 | Broadwater Conservation Grant | LOCAL | BCD-16-003 | |
| 196 | Broadwater Conservation Earth Day Grant | LOCAL | | |
| 197 | MOST | FEDERAL | 1602MOST0308 | 93.558 |
| 198 | DNRC Biomass Feasibility | FEDERAL | SWT-BIO-15-002 | 10.674 |
| 200 | School To Work Local | LOCAL | | |
| 202 | Title I, Part A, Improving Basic Programs | FEDERAL | 00400553116 | 84.010A |
| 203 | Title II, Part A, Teacher/Principal Train/Recruit | FEDERAL | 00400551416 | 84.367 |
| 204 | Title IV, Part B, 21st Century | FEDERAL | 00400551716 | 84.287 |
| 205 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 00400558116 | 84.048A |
| 206 | Gifted and Talented | STATE | 00400551316 | State |
| 207 | Rural Low Income (Title VI-B-2) | FEDERAL | S358A151521 | 84.358B |
| 208 | Vo Ed All Career & Tech Ed Programs | STATE | | State |
| 209 | PTO Equipment | LOCAL | | |
| 210 | IDEA Part B | FEDERAL | | 84.027 |
| 211 | Donate For A Cause | LOCAL | | |
| 212 | Celtic Concrete | LOCAL | | |
| 213 | Advancing Agriculture Education Program | STATE | | NA |
| 299 | Radio | LOCAL | | |
| 300 | Pre-School and Summer School | LOCAL | | |
| 399 | Flex Fund Administration | LOCAL | | |
| 400 | UM Interlocal | LOCAL | | |



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04 Broadwater County 0055 Townsend K-12 Schools

Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|-------------------------------|--------------|-----------------------|-------|
| 499 | Miscellaneous Local | LOCAL | | |
| 500 | Ag Day | LOCAL | | |
| 522 | Cotter Scholarship | LOCAL | | |
| 599 | Library Book Fair | LOCAL | | |
| 698 | McCarthy Scholarship | LOCAL | | |
| 699 | Fred & Joye Meyer Scholarship | LOCAL | | |
| 700 | Medicaid | STATE | | State |
| 799 | AARP Radio Equipment | LOCAL | | |
| 898 | Summer Academic Camp | LOCAL | | |
| 899 | Indirect Cost Recovery | LOCAL | | |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | | iance sheet | | | |
|-----|--|--------------|------------------------|--------------------------|------------------------------|
| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
| | | | | | |
| | ASSETS, LIABILITIES, AND FUND BALANCE | (01) | (10) | (11) | (12) |
| ASS | ETS AND OTHER DEBITS | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 534,574.48 | 334,594.85 | 83,269.46 | (1,347.10) |
| 02 | Taxes Receivable - Real and Personal (120-149) | 83,225.15 | 11,068.14 | 2,590.17 | |
| 03 | Taxes Receivable - Protested (150-159) | 14,237.35 | 1,814.00 | 470.02 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 4,357.72 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | 14,228.23 |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 632,036.98 | 347,476.99 | 86,329.65 | 17,238.85 |
| DEF | ERRED OUTFLOWS | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 8,897.08 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 8,897.08 | | | |
| DEF | ERRED INFLOWS | | | | |
| 36 | Deferred Inflows (680) | 97,462.50 | 12,882.14 | 3,060.19 | |
| FUN | D BALANCE/EQUITY | | | | |
| 37 | Reserve for Inventories (951) | | | | 14,228.23 |
| 38 | Reserve for Encumbrances (953) | 62,917.09 | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 462,760.31 | 334,594.85 | 83,269.46 | 3,010.62 |
| 52 | TOTAL FUND BALANCE/EQUITY | 525,677.40 | 334,594.85 | 83,269.46 | 17,238.85 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 632,036.98 | 347,476.99 | 86,329.65 | 17,238.85 |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | Du | iance Sneet | | | |
|-----|--|--------------|-----------------|--------------------------------|-------------------------|
| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
| | | | | | |
| | ASSETS, LIABILITIES, AND FUND BALANCE | (13) | (14) | (15) | (17) |
| ASS | ETS AND OTHER DEBITS | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 668.02 | 292,707.10 | 206,800.02 | 44,828.44 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 599.21 | | | 662.64 |
| 03 | Taxes Receivable - Protested (150-159) | 9.23 | | | 137.50 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 19,496.33 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 1,276.46 | 292,707.10 | 226,296.35 | 45,628.58 |
| DEI | FERRED OUTFLOWS | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | 3,500.00 | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | 3,500.00 | |
| DEI | FERRED INFLOWS | | | | |
| 36 | Deferred Inflows (680) | 608.44 | | 0.07 | 800.14 |
| FUN | ND BALANCE/EQUITY | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 668.02 | 292,707.10 | 222,796.28 | 44,828.44 |
| 52 | TOTAL FUND BALANCE/EQUITY | 668.02 | 292,707.10 | 222,796.28 | 44,828.44 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 1,276.46 | 292,707.10 | 226,296.35 | 45,628.58 |



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04 Broadwater County 0055 Townsend K-12 Schools

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|-----|--|---------------------------|-----------------------|-------------------|-----------------------------|
| | ASSETS, LIABILITIES, AND FUND BALANCE | (18) | (19) | (20) | (21) |
| ASS | ETS AND OTHER DEBITS | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 10,942.09 | | 18,183.71 | 43,287.50 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 6,574.24 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 17,516.33 | | 18,183.71 | 43,287.50 |
| DEF | ERRED OUTFLOWS | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEF | ERRED INFLOWS | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUN | D BALANCE/EQUITY | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 17,516.33 | | 18,183.71 | 43,287.50 |
| 52 | TOTAL FUND BALANCE/EQUITY | 17,516.33 | | 18,183.71 | 43,287.50 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 17,516.33 | | 18,183.71 | 43,287.50 |



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Submit ID: 0055-21231524 ** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | | nance once | | | |
|-----|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
| | | | | | |
| | ASSETS, LIABILITIES, AND FUND BALANCE | (24) | (25) | (26) | (27) |
| ASS | ETS AND OTHER DEBITS | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 150,546.68 | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 150,546.68 | | | |
| DEF | TERRED OUTFLOWS | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEF | FERRED INFLOWS | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUN | D BALANCE/EQUITY | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 150,546.68 | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 150,546.68 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 150,546.68 | | | |
| | | | | | |



Trustees' Financial Summary Submit ID: 0055-21231524 FY2015-16

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | Bu | iance sheet | | | |
|-----|--|-----------------|------------------|----------------|-------------------|
| | | Technology Fund | Flexibility Fund | Permanent | Debt Service Fund |
| | | | | Endowment Fund | |
| | | | | | |
| | ASSETS, LIABILITIES, AND FUND BALANCE | (28) | (29) | (45) | (50) |
| ASS | ETS AND OTHER DEBITS | . , | . , | . , | |
| 0.4 | | 100 222 10 | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 108,333.49 | 167,287.34 | | 14,020.75 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 2,884.87 | | | 18,561.04 |
| 03 | Taxes Receivable - Protested (150-159) | 675.74 | | | 4,313.37 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 111,894.10 | 167,287.34 | | 36,895.16 |
| DEF | ERRED OUTFLOWS | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEF | ERRED INFLOWS | | | | |
| 36 | Deferred Inflows (680) | 3,560.61 | | | 22,874.41 |
| FUN | ID BALANCE/EQUITY | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 108,333.49 | 167,287.34 | | 14,020.75 |
| 52 | TOTAL FUND BALANCE/EQUITY | 108,333.49 | 167,287.34 | | 14,020.75 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 111,894.10 | 167,287.34 | | 36,895.16 |
| _ | | | | | |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| ASSETS, LIABILITIES, AND FUND BALANCE (60) (61) (70) (71) ASSETS AND OTHER DEBITS (13,003.88) 1 Cash & Investments (101-119) Less Warrants Payable (620) 13,003.88 (13,003.88) 2 Taxes Receivable - Protested (150-159) (14,003.88) (15 | | | Building Fund | Building Reserve | Day Care | Industrial Arts Fund |
|--|-----|--|---------------|------------------|-----------------|----------------------|
| ASSETS AND OTHER DEBITS 13,003.88 13,003.88 | | | | Fund | Enterprise Fund | |
| ASSETS AND OTHER DEBITS 13,003.88 | | | | | | |
| ASSETS AND OTHER DEBITS 01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Protected (150-159) 03 Taxes Receivable - Protected (150-159) 04 Receivable from Other Funds (160-179) 05 Due From Other Governments (180) 05 Other Current Assets (190-120) 07 Inventories (220 & 230) 08 Prepaid Expenses (240) 09 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (311 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 14 Construction Work in Progress (351) 15 TOTAL ASSETS AND OTHER DEBITS 13,003.88 DEFERRED OUTFLAWS 11 Deferred Outflows (601) 11 LIABILITIES 12 Payable to Other Funds (601-606) 13 Due to Other Governments (611) 15 Other Current Liabilities (620-699) 16 Other Current Liabilities (620-699) 17 Other Liabilities (690-699) 18 Less Obligations Payable (730) 18 Less Obligations Payable (730) 19 Less Obligations Payable (740) 10 Less Children (150-150) 10 Less Children (150-150) 11 Tri Fund Balance Fayable (760) 12 Reserve for Inventories (951) 13 Reserve for Inventories (951) 14 Fund Balance For Budget 15 Invested in Capital Assets, Net of Related Debt 16 Invested in Capital Assets, Net of Related Debt 16 Invested in Capital Assets, Net of Related Debt | | ASSETS, LIABILITIES, AND FUND BALANCE | (60) | (61) | (70) | (71) |
| Taxes Receivable - Real and Personal (120-149) | ASS | | | | | |
| Taxes Receivable - Real and Personal (120-149) | 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 13,003.88 | | | |
| 103 Taxes Receivable - Protested (150-159) | 02 | | | | | |
| 05 Due From Other Governments (180) | | ` ' | | | | |
| 06 Other Current Assets (190-210) | 04 | Receivables from Other Funds (160-179) | | | | |
| 107 Inventories (220 & 230) | 05 | Due From Other Governments (180) | | | | |
| 08 Prepaid Expenses (240) 09 Deposits (250) 10 Land and Land Improvements (311-322) 11 Buildings and Building Improvements (331 & 332) 12 Machinery and Equipment (341 & 342) 13 Construction Work in Progress (351) 20 TOTAL ASSETS AND OTHER DEBITS 13,003.88 DEFERED OUTFLOWS 21 Deferred Outflows (501) LIABILITIES Image: Contract Cont | 06 | Other Current Assets (190-210) | | | | |
| 09 Deposits (250) | 07 | Inventories (220 & 230) | | | | |
| 10 | 08 | Prepaid Expenses (240) | | | | |
| 11 Buildings and Building Improvements (331 & 332) | 09 | Deposits (250) | | | | |
| 12 Machinery and Equipment (341 & 342) | 10 | Land and Land Improvements (311-322) | | | | |
| 13 Construction Work in Progress (351) | 11 | Buildings and Building Improvements (331 & 332) | | | | |
| TOTAL ASSETS AND OTHER DEBITS 13,003.88 | 12 | Machinery and Equipment (341 & 342) | | | | |
| DEFERRED OUTFLOWS | 13 | Construction Work in Progress (351) | | | | |
| 21 Deferred Outflows (501) | 20 | TOTAL ASSETS AND OTHER DEBITS | 13,003.88 | | | |
| LIABILITIES | DEF | ERRED OUTFLOWS | | | | |
| 22 Payable to Other Funds (601-606) | 21 | Deferred Outflows (501) | | | | |
| 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the compensation of the compensatio | LIA | BILITIES | | | | |
| 25 Other Current Liabilities (621-679) | 22 | Payable to Other Funds (601-606) | | | | |
| 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 23 | Due to Other Governments (611) | | | | |
| 29 Notes Payable - Noncurrent (720) | 25 | Other Current Liabilities (621-679) | | | | |
| 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 27 | Other Liabilities (690 - 699) | | | | |
| 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 49 Invested in Capital Assets, Net of Related Debt | 29 | Notes Payable - Noncurrent (720) | | | | |
| 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 30 | Lease Obligations Payable (730) | | | | |
| 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 32 | Compensated Absences Payable (760) | | | | |
| DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 33 | Net Pension Liability (770) | | | | |
| 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | DEF | ERRED INFLOWS | | | | |
| 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 36 | Deferred Inflows (680) | | | | |
| 38 Reserve for Encumbrances (953) 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | FUN | D BALANCE/EQUITY | | | | |
| 41 Unrestricted Net Assets (940) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt | 37 | Reserve for Inventories (951) | | | | |
| 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 13,003.88 50 Invested in Capital Assets, Net of Related Debt | 38 | Reserve for Encumbrances (953) | | | | |
| 48 Fund Balance for Budget 13,003.88 50 Invested in Capital Assets, Net of Related Debt | 41 | Unrestricted Net Assets (940) | | | | |
| 50 Invested in Capital Assets, Net of Related Debt | 47 | TIF Fund Balance For Budget | | | | |
| | 48 | Fund Balance for Budget | 13,003.88 | | | |
| 52 TOTAL FUND BALANCE/EQUITY 13,003.88 | 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| | 52 | TOTAL FUND BALANCE/EQUITY | 13,003.88 | | | |
| 53 TOTAL LIABILITIES AND FUND BALANCE 13,003.88 | 53 | TOTAL LIABILITIES AND FUND BALANCE | 13,003.88 | | | |



FY2015-16

Submit ID: 0055-21231524 ** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|--|---|--|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | (72) | (73) | (74) | (75) |
| ETS AND OTHER DEBITS | | | | |
| Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| Receivables from Other Funds (160-179) | | | | |
| Due From Other Governments (180) | | | | |
| Other Current Assets (190-210) | | | | |
| Inventories (220 & 230) | | | | |
| Prepaid Expenses (240) | | | | |
| Deposits (250) | | | | |
| Land and Land Improvements (311-322) | | | | |
| Buildings and Building Improvements (331 & 332) | | | | |
| Machinery and Equipment (341 & 342) | | | | |
| Construction Work in Progress (351) | | | | |
| TOTAL ASSETS AND OTHER DEBITS | | | | |
| ERRED OUTFLOWS | | | | |
| Deferred Outflows (501) | | | | |
| BILITIES | | | | |
| Payable to Other Funds (601-606) | | | | |
| Due to Other Governments (611) | | | | |
| Other Current Liabilities (621-679) | | | | |
| Other Liabilities (690 - 699) | | | | |
| Notes Payable - Noncurrent (720) | | | | |
| Lease Obligations Payable (730) | | | | |
| Compensated Absences Payable (760) | | | | |
| Net Pension Liability (770) | | | | |
| TOTAL LIABILITIES | | | | |
| TERRED INFLOWS | | | | |
| Deferred Inflows (680) | | | | |
| D BALANCE/EQUITY | | | | |
| Reserve for Encumbrances (953) | | | | |
| Unrestricted Net Assets (940) | | | | |
| Invested in Capital Assets, Net of Related Debt | | | | |
| TOTAL FUND BALANCE/EQUITY | | | | |
| TOTAL LIABILITIES AND FUND BALANCE | | | | |
| | Cash & Investments (101-119) Less Warrants Payable (620) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) Land and Land Improvements (311-322) Buildings and Building Improvements (331 & 332) Machinery and Equipment (341 & 342) Construction Work in Progress (351) TOTAL ASSETS AND OTHER DEBITS ERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) Notes Payable - Noncurrent (720) Lease Obligations Payable (730) Compensated Absences Payable (760) Net Pension Liability (770) TOTAL LIABILITIES ERRED INFLOWS Deferred Inflows (680) D BALANCE/EQUITY Reserve for Encumbrances (953) Unrestricted Net Assets (940) Invested in Capital Assets, Net of Related Debt TOTAL FUND BALANCE/EQUITY | ASSETS, LIABILITIES, AND FUND BALANCE (72) ETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) Land and Land Improvements (311-322) Buildings and Building Improvements (331 & 332) Machinery and Equipment (341 & 342) Construction Work in Progress (351) TOTAL ASSETS AND OTHER DEBITS ERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) Notes Payable - Noncurrent (720) Lease Obligations Payable (730) Compensated Absences Payable (760) Net Pension Liability (770) TOTAL LIABILITIES ERRED INFLOWS Deferred Inflows (680) D BALANCE/EQUITY Reserve for Encumbrances (953) Unrestricted Net Assets (940) Invested in Capital Assets, Net of Related Debt TOTAL FUND BALANCE/EQUITY | ASSETS, LIABILITIES, AND FUND BALANCE (72) (73) ETS AND OTHER DEBITS Cash & Investments (101-119) Less Warrants Payable (620) Receivables from Other Funds (160-179) Due From Other Governments (180) Other Current Assets (190-210) Inventories (220 & 230) Prepaid Expenses (240) Deposits (250) Land and Land Improvements (311-322) Buildings and Building Improvements (331 & 332) Machinery and Equipment (341 & 342) Construction Work in Progress (351) TOTAL ASSETS AND OTHER DEBITS ERRED OUTFLOWS Deferred Outflows (501) BILITIES Payable to Other Funds (601-606) Due to Other Governments (611) Other Current Liabilities (621-679) Other Liabilities (690 - 699) Notes Payable - Noncurrent (720) Lease Obligations Payable (750) Net Pension Liability (770) TOTAL LIABILITIES ERRED INFLOWS Deferred Inflows (680) D BALANCE/EQUITY Reserve for Encumbrances (953) Unrestricted Net Assets (940) Invested in Capital Assets, Net of Related Debt TOTAL FUND BALANCE/EQUITY | Enterprise Fund |



FY2015-16

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| Instructional Malerials Cry Self Insurance Fund Liability | | Da | nance Sheet | | | |
|--|-----|--|-----------------------------------|------------------|------|------|
| ASSETS AND OTHER DEBITS | | | Materials Ctr Internal Service | Internal Service | | |
| Cash & Investments (101-119) Less Warrants Payable (620) | | ASSETS, LIABILITIES, AND FUND BALANCE | (76) | (77) | (78) | (79) |
| 10 | ASS | ETS AND OTHER DEBITS | | | | |
| Discrimination Disc | 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| Of Other Current Assets (190-210) | 04 | Receivables from Other Funds (160-179) | | | | |
| 107 Inventories (220 & 230) | 05 | Due From Other Governments (180) | | | | |
| 08 Prepaid Expenses (240) | 06 | Other Current Assets (190-210) | | | | |
| 09 Deposits (250) | 07 | Inventories (220 & 230) | | | | |
| 10 | 08 | Prepaid Expenses (240) | | | | |
| 11 Buildings and Building Improvements (331 & 332) | 09 | Deposits (250) | | | | |
| 12 Machinery and Equipment (341 & 342) | 10 | Land and Land Improvements (311-322) | | | | |
| 13 Construction Work in Progress (351) | 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 20 TOTAL ASSETS AND OTHER DEBITS | 12 | Machinery and Equipment (341 & 342) | | | | |
| DEFERRED OUTFLOWS | 13 | Construction Work in Progress (351) | | | | |
| Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (501) Deferred Outflows (601-606) Deferred Outflows (601-606) Deferred Current Liabilities (621-679) Deferred Liabilities (621-679) Deferred Liabilities (690 - 699) Deferred Liability (730) Deferred Liability (770) Deferred Liability (770) Deferred Inflows (680) Deferred Inflows (680) Deferred Inflows (680) Deferred Liability (770) Deferred Liability (770) | 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | DEF | ERRED OUTFLOWS | | | | |
| 22 Payable to Other Funds (601-606) | 21 | Deferred Outflows (501) | | | | |
| 23 Due to Other Governments (611) | LIA | BILITIES | | | | |
| 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS State of the payon of the pay | 22 | Payable to Other Funds (601-606) | | | | |
| 27 Other Liabilities (690 - 699) 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 23 | Due to Other Governments (611) | | | | |
| 29 Notes Payable - Noncurrent (720) 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 25 | Other Current Liabilities (621-679) | | | | |
| 30 Lease Obligations Payable (730) 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 27 | Other Liabilities (690 - 699) | | | | |
| 32 Compensated Absences Payable (760) 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 29 | Notes Payable - Noncurrent (720) | | | | |
| 33 Net Pension Liability (770) 35 TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 30 | Lease Obligations Payable (730) | | | | |
| TOTAL LIABILITIES DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 32 | Compensated Absences Payable (760) | | | | |
| DEFERRED INFLOWS 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 33 | Net Pension Liability (770) | | | | |
| 36 Deferred Inflows (680) FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | DEF | ERRED INFLOWS | | | | |
| 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 36 | Deferred Inflows (680) | | | | |
| 39 Reserve for Endowments (954) 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | FUN | D BALANCE/EQUITY | | | | |
| 41 Unrestricted Net Assets (940) 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 38 | Reserve for Encumbrances (953) | | | | |
| 48 Fund Balance for Budget 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 39 | Reserve for Endowments (954) | | | | |
| 50 Invested in Capital Assets, Net of Related Debt 52 TOTAL FUND BALANCE/EQUITY | 41 | Unrestricted Net Assets (940) | | | | |
| 52 TOTAL FUND BALANCE/EQUITY | 48 | Fund Balance for Budget | | | | |
| | 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 53 TOTAL LIABILITIES AND FUND BALANCE | 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| | 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



FY2015-16

Submit ID: 0055-21231524

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| Private Purpose pinters slopend pinters sl | | | lance Sheet | | | |
|--|-----|--|--------------|------------|-----------------|--------------|
| ASSETS AND OTHER DEBITS | | | Trust (spend | | Extracurricular | Trust (spend |
| ASSETS AND OTHER DEBITS | | | | | | |
| | | ASSETS, LIABILITIES, AND FUND BALANCE | (81) | (82) | (84) | (85) |
| 04 Receivables from Other Funds (160-179) | ASS | ETS AND OTHER DEBITS | | | | |
| 05 Due From Other Governments (180) | 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 437,580.23 | 128,577.76 | 100,604.81 | |
| 06 Other Current Assets (190-210) | 04 | Receivables from Other Funds (160-179) | | | | |
| 07 Inventories (220 & 230) | 05 | Due From Other Governments (180) | | | | |
| 08 Prepaid Expenses (240) | 06 | Other Current Assets (190-210) | | | | |
| 99 Deposits (250) 437,580.23 128,577.76 100,604.81 DEFERED OUTFLOWS 21 Deferred Outflows (501) 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 20 | 07 | Inventories (220 & 230) | | | | |
| 20 TOTAL ASSETS AND OTHER DEBITS 437,580.23 128,577.76 100,604.81 DEFERED OUTFLOWS 100,604.81 21 Deferred Outflows (501) 100,604.81 LIABILITIES 100,604.81 22 Payable to Other Funds (601-606) 100,604.81 23 Due to Other Governments (611) 100,604.81 25 Other Current Liabilities (621-679) 100,604.81 27 Other Liabilities (690-699) 100,604.81 35 TOTAL LIABILITIES 100,604.81 DEFERED INFLOWS 100,604.81 36 Deferred Inflows (680) 100,604.81 FUND BALANCE/EQUITY 100,604.81 37 Reserve for Inventories (951) 100,604.81 38 Reserve for Endowments (954) 100,604.81 437,580.23 128,577.76 100,604.81 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 08 | Prepaid Expenses (240) | | | | |
| DEFERED OUTFLOWS | 09 | Deposits (250) | | | | |
| 21 Deferred Outflows (501) | 20 | TOTAL ASSETS AND OTHER DEBITS | 437,580.23 | 128,577.76 | 100,604.81 | |
| LIABILITIES May able to Other Funds (601-606) May able to Other Funds (601-606) May able to Other Governments (611) May able to Other Governments (611)< | DEF | ERRED OUTFLOWS | | | | |
| 22 Payable to Other Funds (601-606) 6 6 6 23 Due to Other Governments (611) 6 6 6 25 Other Current Liabilities (621-679) 6 6 6 27 Other Liabilities (690 - 699) 7 6 6 35 TOTAL LIABILITIES 7 7 6 6 36 Deferred Inflows (680) 7 7 7 6 6 40 Deferred Inflows (680) 7 7 6 | 21 | Deferred Outflows (501) | | | | |
| 23 Due to Other Governments (611) | LIA | BILITIES | | | | |
| 25 Other Current Liabilities (621-679) | 22 | Payable to Other Funds (601-606) | | | | |
| 27 Other Liabilities (690 - 699) | 23 | Due to Other Governments (611) | | | | |
| TOTAL LIABILITIES DEF ERED INFLOWS General Inflows (680) FUND BALANCE/EQUITY Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 45 Assets Held in Trusts 437,580.23 128,577.76 100,604.81 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 25 | Other Current Liabilities (621-679) | | | | |
| DEFERED INFLOWS 36 Deferred Inflows (680) ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ ■ | 27 | Other Liabilities (690 - 699) | | | | |
| 36 Deferred Inflows (680) FUND BALANCE/EQUITY 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) Seserve for Endowments (954) 45 Assets Held in Trusts 437,580.23 128,577.76 100,604.81 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY BALANCE/EQUITY 37 Reserve for Inventories (951) Colspan="3">Colspan= | DEF | ERRED INFLOWS | | | | |
| 37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) Seserve for Endowments (954) 45 Assets Held in Trusts 437,580.23 128,577.76 100,604.81 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 36 | Deferred Inflows (680) | | | | |
| 38 Reserve for Encumbrances (953) Seserve for Endowments (954) Seserve for End | FUN | D BALANCE/EQUITY | | | | |
| 39 Reserve for Endowments (954) 437,580.23 128,577.76 100,604.81 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 37 | Reserve for Inventories (951) | | | | |
| 45 Assets Held in Trusts 437,580.23 128,577.76 100,604.81 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 38 | Reserve for Encumbrances (953) | | | | |
| 52 TOTAL FUND BALANCE/EQUITY 437,580.23 128,577.76 100,604.81 | 39 | Reserve for Endowments (954) | | | | |
| | 45 | Assets Held in Trusts | 437,580.23 | 128,577.76 | 100,604.81 | |
| 53 TOTAL LIABILITIES AND FUND BALANCE 437,580.23 128,577.76 100,604.81 | 52 | TOTAL FUND BALANCE/EQUITY | 437,580.23 | 128,577.76 | 100,604.81 | |
| | 53 | TOTAL LIABILITIES AND FUND BALANCE | 437,580.23 | 128,577.76 | 100,604.81 | |



FY2015-16

Submit ID: 0055-21231524 ** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|-----|--|--------------|-------------|---|------------------------------------|
| | ASSETS, LIABILITIES, AND FUND BALANCE | (86) | (87) | (88) | (89) |
| ASS | ETS AND OTHER DEBITS | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 115,281.96 | 163,164.00 | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 115,281.96 | 163,164.00 | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | 0.24 | | | |
| 24 | Warrants Payable (620) | 112,850.03 | 163,164.00 | | |
| 25 | Other Current Liabilities (621-679) | 2,431.69 | | | |
| 35 | TOTAL LIABILITIES | 115,281.96 | 163,164.00 | | |
| FUN | D BALANCE/EQUITY | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 115,281.96 | 163,164.00 | | |



FY2015-16

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|-----|--|------------|------------|------------|------------|
| | | | | | |
| | | | | | |
| | ASSETS, LIABILITIES, AND FUND BALANCE | (90) | (91) | (92) | (93) |
| ASS | ETS AND OTHER DEBITS | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIA | BILITIES | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUN | ND BALANCE/EQUITY | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



FY2015-16

Submit ID: 0055-21231524

** Recalculated **

04 Broadwater County

0055 Townsend K-12 Schools

| | | Agency - E | Cafeteria/Flex Plan Fund | |
|-----|--|------------|-----------------------------|--|
| | | | | |
| | ASSETS, LIABILITIES, AND FUND BALANCE | (94) | (95) | |
| ASS | ETS AND OTHER DEBITS | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | |
| 04 | Receivables from Other Funds (160-179) | | | |
| 05 | Due From Other Governments (180) | | | |
| 06 | Other Current Assets (190-210) | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | |
| LIA | BILITIES | | | |
| 22 | Payable to Other Funds (601-606) | | | |
| 23 | Due to Other Governments (611) | | | |
| 24 | Warrants Payable (620) | | | |
| 25 | Other Current Liabilities (621-679) | | | |
| 35 | TOTAL LIABILITIES | | | |
| FUN | D BALANCE/EQUITY | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | |



FY2015-16

Submit ID: 0055-21231524

** Recalculated **

04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

| | xevenues, Other Financ | ing Sources and Residual Equity Transfers In: | | Fund Code 01 |
|---------------------------|--|--|---|--|
| C | Revenue | | 2015 Value | 2016 Value |
| | 1110 District Tax Levy | | 1,191,195.70 | 1,595,325.92 |
| | 1190 Penalties and Inte | rest on Taxes | 5,091.90 | 5,291.0 |
| | 1310 Individual Tuition | 1 | 200.73 | 0.0 |
| | 1510 Interest Earnings | | 7,617.47 | 11,051.3 |
| | 1900 Other Revenue fr | om Local Sources | 433.98 | 745.6 |
| | 3110 Direct State Aid | | 1,955,337.13 | 2,043,659.1 |
| | 3111 Quality Educator | | 166,774.61 | 158,759.8 |
| | 3112 At Risk Student | | 20,365.33 | 19,342.3 |
| | 3113 Indian Education | For All | 13,668.00 | 14,281.9 |
| | 3114 American Indian | Achievement Gap | 4,600.00 | 4,715.0 |
| | 3115 State Spec Ed All | owable Cost Pymt to Districts | 100,028.25 | 102,816.0 |
| | 3116 Data For Achieve | ment | 10,050.00 | 13,680.0 |
| | 3118 Natural Resource | Development | 13,934.05 | 22,943.3 |
| | 3120 State Guaranteed | Tax Base Aid | 631,937.42 | 306,476.54 |
| | 3444 State School Bloc | k Grant | 306,476.54 | |
| | 3446 SB96 Block Gran | t Reimbursement | 8,645.72 | |
| | 6100 Material Prior Per | riod Revenue Adjustments | 49.92 | 164.8 |
| | | Te verial Tajastinents | | |
| | | Financing Sources and Residual Equity Transfers In: | 4,436,406.75 | |
| al Cur | rrent Revenues, Other I | · | | 4,935,147.80 Fund Code 0 |
| al Curi | rrent Revenues, Other I | Financing Sources and Residual Equity Transfers In: | | 4,935,147.8 |
| al Curr rrent E C P | rrent Revenues, Other I Expenditures, Other Fin Program Function | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: | 4,436,406.75 | 4,935,147.8 Fund Code (|
| al Cur rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary | 4,436,406.75 | 4,935,147.8 Fund Code (|
| al Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary | 4,436,406.75 | 4,935,147.8 Fund Code 0 2016 Value |
| nl Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary truction | 4,436,406.75 2015 Value | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 |
| nl Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries | 4,436,406.75 2015 Value 1,979,450.06 | 4,935,147.8 Fund Code (2016 Value 2,073,189.0 281,966.0 |
| rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: Object n Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 |
| nl Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: nancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 32,507.59 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 |
| nl Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 |
| nl Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services | 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 320,498.0 |
| rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary Struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 320,498.0 |
| al Curi rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 320,498.0 60,833.0 |
| rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary Secondary Se | 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 0.00 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 320,498.0 60,833.0 102,583.0 |
| rent E | rrent Revenues, Other I Expenditures, Other Fin Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary Struction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition Sport Services - Students 1XX Personal Services - Salaries | 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 0.00 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 320,498.0 60,833.0 102,583.0 13,683.0 |
| al Curr rrent E C P | Expenditures, Other Fire Expenditures, Other Fire Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition port Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits | 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 0.00 114,931.96 10,803.79 | 4,935,147.8 Fund Code 2016 Value 2,073,189.0 281,966.0 35,045.0 1,201.0 5,237.0 320,498.0 60,833.0 102,583.0 13,683.0 |
| al Current E | Expenditures, Other Fire Expenditures, Other Fire Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object Programs - Elementary/Secondary truction IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition port Services - Students IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials | 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 0.00 114,931.96 10,803.79 | 4,935,147.8 Fund Code (2016 Value) 2,073,189.0 281,966.0 35,045.1 1,201. 5,237.0 320,498.3 60,833.0 102,583. 13,683. 375.9 |
| al Curr rrent E C P | Expenditures, Other Fire Expenditures, Other Fire Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary IXX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition Poort Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials Cational Media Services 1XX Personal Services - Salaries | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 0.00 114,931.96 10,803.79 881.18 | 4,935,147.8 Fund Code (2016 Value 2,073,189.6 281,966.0 35,045.7 1,201.1 5,237.6 320,498.3 60,833.0 102,583.1 13,683.1 375.9 |
| al Cur rent E | Expenditures, Other Fire Expenditures, Other Fire Program Function 1XX Regular Educatio 1XXX Ins | Financing Sources and Residual Equity Transfers In: Dancing Uses and Residual Equity Transfers Out: Object In Programs - Elementary/Secondary truction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 4XX Purchased Property Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition oport Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials cational Media Services | 4,436,406.75 2015 Value 1,979,450.06 227,723.64 32,507.59 155.00 2,294.12 181,869.29 0.00 114,931.96 10,803.79 881.18 82,900.87 | 4,935,147.8 Fund Code 0 |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| nt Expenditu | res, Other Fin | ancing Uses and Residual Equity Transfers Out: | | Fund Code |
|--------------|----------------|---|-------------------|-------------------|
| Program | Function | Object | 2015 Value | 2016 Value |
| | | 6XX Supplies and Materials | 5,543.33 | 8,626 |
| | 23XX Sup | port Services - General Administration | | |
| | | 1XX Personal Services - Salaries | 86,178.49 | 95,716 |
| | | 2XX Personal Services - Employee Benefits | 12,605.60 | 18,466 |
| | | 3XX Purchased Professional and Technical Services | 4,416.10 | 15,736 |
| | | 4XX Purchased Property Services | 1,028.31 | 465 |
| | | 5XX Other Purchased Services | 78,030.96 | 90,011 |
| | | 6XX Supplies and Materials | 2,866.75 | 7,482 |
| | | 810 Dues and Fees | 4,943.00 | 10,028 |
| | 24XX Sup | port Services - School Administration | | |
| | | 1XX Personal Services - Salaries | 203,914.33 | 214,379 |
| | | 2XX Personal Services - Employee Benefits | 36,324.38 | 41,614 |
| | | 3XX Purchased Professional and Technical Services | 950.00 | 0 |
| | | 5XX Other Purchased Services | 1,431.16 | 295 |
| | | 6XX Supplies and Materials | 1,096.98 | 5,322 |
| | | 810 Dues and Fees | 1,048.10 | 1,405 |
| | 25XX Sup | port Services - Business | | |
| | | 1XX Personal Services - Salaries | 81,538.62 | 97,432 |
| | | 2XX Personal Services - Employee Benefits | 13,475.92 | 14,498 |
| | | 3XX Purchased Professional and Technical Services | 16,170.00 | 21,451 |
| | | 5XX Other Purchased Services | 1,078.54 | 257 |
| | | 6XX Supplies and Materials | 11,012.85 | 12,328 |
| | | 810 Dues and Fees | 5,265.00 | 375 |
| | 26XX Ope | eration and Maintenance of Plant Services | | |
| | | 1XX Personal Services - Salaries | 147,762.14 | 161,658 |
| | | 2XX Personal Services - Employee Benefits | 21,882.35 | 26,861 |
| | | 3XX Purchased Professional and Technical Services | 36,490.01 | 37,074 |
| | | 4XX Purchased Property Services | 227,677.98 | 198,666 |
| | | 6XX Supplies and Materials | 57,097.13 | 46,376 |
| | | 7XX Property and Equipment Acquisition | 43,100.00 | 66,574 |
| | 4XXX Fac | cilities Acquisition and Construction Services | | |
| | | 7XX Property and Equipment Acquisition | 28,451.00 | 7,870 |
| | 52XX Cap | ital Leases or Long Term Notes with Board of Investments | | |
| | - | 840 Principal On Debt | 12,775.92 | 12,775 |
| 280 Specia | al Education - | Local and State | | |
| • | 1XXX Inst | | | |
| | | 1XX Personal Services - Salaries | 204,525.09 | 204,257 |
| | | 6XX Supplies and Materials | 2,802.65 | 508 |
| | 62XX Rese | ources Transferred to Other School Districts or Cooperatives | , | |
| | | 920 Resources Transferred to Other School Districts or Cooperatives | 7,702.18 | 7,916 |



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** Recalculated **

04 Broadwater County

| ı Expendit | ures, Other Fi | nancing Uses and Residual Equity Transfers Out: | | Fund Cod |
|------------|----------------|---|-------------------|------------|
| Program | | Object | 2015 Value | 2016 Value |
| 316 Data | a For Achiever | nent | | |
| | 1XXX Ins | struction | | |
| | | 3XX Purchased Professional and Technical Services | 1,606.38 | |
| 365 Indi | an Education | for All - OTO & Ongoing | | |
| | 1XXX Ins | struction | | |
| | | 5XX Other Purchased Services | 221.00 | |
| | | 6XX Supplies and Materials | 98.97 | |
| 390 Stat | e Career & Te | chnical Ed Entitlement - Undistributed | | |
| | 1XXX Ins | struction | | |
| | | 1XX Personal Services - Salaries | 121,881.60 | 149,08 |
| | | 2XX Personal Services - Employee Benefits | 23,635.10 | 28,37 |
| | | 4XX Purchased Property Services | 207.92 | 55 |
| | | 5XX Other Purchased Services | 0.00 | 56 |
| | | 6XX Supplies and Materials | 18,612.79 | 41,32 |
| 710 Sch | ool Sponsored | Extracurricular Activities | | |
| | 27XX Stu | dent Transportation Services | | |
| | | 1XX Personal Services - Salaries | 3,331.99 | 7,13 |
| | | 2XX Personal Services - Employee Benefits | 66.02 | 20 |
| | | 4XX Purchased Property Services | 9,354.58 | 17,68 |
| | | 6XX Supplies and Materials | 3,662.19 | 3,26 |
| | 34XX Ex | tracurricular - Activities | | |
| | | 1XX Personal Services - Salaries | 28,910.00 | 31,60 |
| | | 2XX Personal Services - Employee Benefits | 108.54 | 12 |
| | | 5XX Other Purchased Services | 2,488.76 | 4,22 |
| | | 6XX Supplies and Materials | 3,168.19 | 49 |
| 720 Sch | ool Sponsored | Athletics | | |
| | 27XX Stu | dent Transportation Services | | |
| | | 1XX Personal Services - Salaries | 16,515.52 | 16,96 |
| | | 2XX Personal Services - Employee Benefits | 551.06 | 54 |
| | | 4XX Purchased Property Services | 5,194.45 | 19,65 |
| | | 6XX Supplies and Materials | 9,556.20 | 8,50 |
| | 35XX Ex | tracurricular - Athletics | | |
| | | 1XX Personal Services - Salaries | 102,534.83 | 97,91 |
| | | 2XX Personal Services - Employee Benefits | 626.78 | 57 |
| | | 5XX Other Purchased Services | 6,268.31 | 8,59 |
| | | 6XX Supplies and Materials | 16,530.25 | 47,38 |
| | | 7XX Property and Equipment Acquisition | 0.00 | 7,14 |
| | | 810 Dues and Fees | 4,455.00 | 4,60 |
| 910 Foo | d Services | | | , |
| | 31XX Foo | od Services | | |
| | | 1XX Personal Services - Salaries | 6,395.15 | 10,25 |
| | | 2XX Personal Services - Employee Benefits | 347.47 | 49 |



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** Recalculated **

04 Broadwater County

| Currer | Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01 | | | | | | | | | | |
|---|--|----------------|-------------|--------------------------|-------------------|---------|------------|--------------|---------|--|--|
| PRC | Program | Function | Object | | | | 2015 Value | 2016 Val | lue | | |
| | | | 5XX O | ther Purchased Services | | | 396.65 | 0.00 | | | |
| | | | 6XX St | applies and Materials | | | 4,055.07 | 13 | ,505.74 | | |
| 999 Undistributed | | | | | | | | | | | |
| | 61XX Operating Transfers to Other Funds | | | | | | | | | | |
| | | | 910 Op | erating Transfers to Oth | er Funds | | 17,000.00 | 4 | ,300.00 | | |
| Total (| Current Expe | nditures, Oth | ut: | 4,410,767.02 | 4,941 | ,549.21 | | | | | |
| Schedule Of Changes Worksheet Fund Code | | | | | | | | | | | |
| Begin | ning Fund Bal | ance | | | | | | 618,529.98 | (1) | | |
| Total | Current Reven | ues, Other Fi | nancing So | urces and Residual Equ | ity Transfers In | | | 4,935,147.86 | (2) | | |
| Total | Current Expen | ditures, Othe | r Financing | Uses and Residual Equ | ity Transfers Out | | | 4,941,549.21 | (3) | | |
| Increa | se/Decrease o | f Reserve for | Inventories | | | | | | | | |
| | This Year | | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | | | |
| Increa | se/Decrease o | f Reserve for | Encumbrar | nces | | | | | | | |
| , | This Year | 62. | ,917.09 | Less Last Year | 149,368.32 | (4b) | -86,451.23 | | | | |
| | | | | | | | | -86,451.23 | (4) | | |
| Endin | g Fund Balanc | e (1 + 2 - 3 + | 4) | | | | | 525,677.40 | (5) | | |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

| Curren | nt Revenues, (| Other Financ | <mark>ing Sourc</mark> | es and Residual Equity T | ransfers In: | | | | Fund C | Code 10 | |
|--|--|-----------------|------------------------|-----------------------------|-------------------------|---------|------|------------|------------|---------|--|
| PRC | Revenue | | | | | | | 2015 Value | 2016 Va | alue | |
| | 1110 Dist | rict Tax Levy | | | | | | 203,908.11 | 200 | ,098.03 | |
| | | alties and Inte | rest on Ta | xes | | | | 782.24 | | 820.80 | |
| | 1510 Inter | rest Earnings | | | | | | 3,657.63 | 5 | ,957.97 | |
| | | er Revenue fro | om Local S | Sources | | | | 567.00 | | 0.92 | |
| | 2220 Cou | nty On-Sched | ule Trans | Reimb | | | | 62,970.70 | 63 | ,576.64 | |
| | 3210 State | e On-Schedule | 62,970.70 | 63 | ,576.64 | | | | | | |
| | 3444 State | e School Bloc | 14,002.12 | 14 | ,002.12 | | | | | | |
| | 3446 SB9 | 6 Block Gran | t Reimbur | sement | | | | 1,315.54 | | 0.00 | |
| Total C | Current Revei | nues, Other F | inancing | Sources and Residual Equ | uity Transfers | s In: | | 350,174.04 | 348 | ,033.12 | |
| Curren | nt Expenditur | es, Other Fin | ancing U | ses and Residual Equity T | Transfers Out | : | | | Fund (| Code 10 | |
| PRC | | | | | | | | | 2016 Va | lue | |
| | PRC Program Function Object 2015 Value 1XX Regular Education Programs - Elementary/Secondary | | | | | | | | | | |
| 23XX Support Services - General Administration | | | | | | | | | | | |
| | | | 1XX P | ersonal Services - Salaries | | | | 16,401.94 | 16,944.49 | | |
| | | | 2XX P | ersonal Services - Employe | ee Benefits | | | 62.37 | 68.24 | | |
| | | 27XX Stu | dent Tran | sportation Services | | | | | | | |
| | | | 5XX O | ther Purchased Services | | | | 288,792.61 | 297,802.51 | | |
| | 280 Specia | l Education - | Local an | d State | | | | | | | |
| | | 27XX Stud | dent Tran | sportation Services | | | | | | | |
| | | | 5XX O | ther Purchased Services | | | | 2,704.24 | 2,643.90 | | |
| Total C | Current Expe | nditures, Oth | er Financ | ing Uses and Residual Eq | quity Transfer | rs Out: | | 307,961.16 | 317 | ,459.14 | |
| | | | | Schedule Of Cl | <mark>hanges W</mark> o | orksh | eet | | Fund (| Code 10 | |
| Begin | ning Fund Bal | ance | | | | | | | 304,020.87 | (1) | |
| Total | Current Reven | nues, Other Fin | nancing So | ources and Residual Equity | Transfers In | | | | 348,033.12 | (2) | |
| Total | Current Expen | ditures, Other | Financing | g Uses and Residual Equity | Transfers Out | t | | | 317,459.14 | (3) | |
| Increa | se/Decrease of | f Reserve for | Inventorie | s | | | | | | | |
| , | This Year | | 0.00 | Less Last Year | 0. | 00 | (4a) | 0.00 | | | |
| Increa | Increase/Decrease of Reserve for Encumbrances | | | | | | | | | | |
| , | This Year | | 0.00 | Less Last Year | 0. | 00 | (4b) | 0.00 | | | |
| | | | | | | | | | 0.00 | (4) | |
| Ending | g Fund Balanc | ce (1 + 2 - 3 + | | 334,594.85 | (5) | | | | | | |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

| Curren | t Revenues, C | <mark>)ther Financi</mark> | ng Sourc | es and Residual Equity Tr | ansfers In: | | | | Fund C | Code 11 |
|---------|---|----------------------------|------------|----------------------------|-----------------|------|------|------------|------------|---------|
| PRC | Revenue | | | | | | | 2015 Value | 2016 Va | alue |
| | 1110 Distr | rict Tax Levy | | | | | | 57,347.75 | 42, | ,831.87 |
| | 1190 Pena | lties and Inter | est on Tax | kes | | | | 232.77 | | 223.51 |
| | 1510 Inter | est Earnings | | | | | | 2,087.23 | 2, | ,039.73 |
| | 1900 Othe | r Revenue fro | m Local S | Sources | | | | 0.00 | | 0.26 |
| Total C | urrent Reven | nues, Other F | inancing | Sources and Residual Equ | ity Transfers l | n: | | 59,667.75 | 45. | ,095.37 |
| Curren | t Expenditur | es, Other Fin | ancing Us | ses and Residual Equity T | ransfers Out: | | | | Fund (| Code 11 |
| PRC | Program | Function | Object | | | | | 2015 Value | 2016 Val | lue |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | | | | | | |
| | | 27XX Stud | lent Tran | sportation Services | | | | | | |
| | | | 6XX St | upplies and Materials | | | | 455.00 | | 0.00 |
| | | | | roperty and Equipment Acq | | | | 0.00 | 150,450.00 | |
| Total C | urrent Exper | nditures, Oth | er Financ | ing Uses and Residual Eq | uity Transfers | Out: | | 455.00 | 150 | ,450.00 |
| | | | | Schedule Of Ch | anges Wor | kshe | eet | | Fund C | Code 11 |
| Beginn | ning Fund Bala | ance | | | | | | | 188,624.09 | (1) |
| Total C | Current Reven | ues, Other Fin | ancing So | ources and Residual Equity | Transfers In | | | | 45,095.37 | (2) |
| Total C | Current Expen | ditures, Other | Financing | g Uses and Residual Equity | Transfers Out | | | | 150,450.00 | (3) |
| Increas | se/Decrease of | Reserve for I | nventorie | s | | | | | | |
| Т | This Year | | 0.00 | Less Last Year | 0.00 |) | (4a) | 0.00 | | |
| Increas | se/Decrease of | Reserve for I | Encumbra | nces | | | | | | |
| Т | This Year | | 0.00 | Less Last Year | 0.00 |) | (4b) | 0.00 | | |
| | | | | | | | | | 0.00 | (4) |
| Ending | g Fund Balanc | e(1+2-3+4) | 4) | | | | | | 83,269.46 | (5) |



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04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

| Curren | t Revenues, (| Other Financi | ing Sourc | es and Residual Equity | | | Fund (| Code 12 | |
|---------------|---------------------------|-----------------|------------|----------------------------|--------------------------|--------|------------|-------------|----------|
| PRC | Revenue | | | | | | 2015 Value | 2016 V | alue |
| | 1510 Inter | rest Earnings | | | | | 91.58 | | 42.25 |
| | 1611 Nati | onal School L | unch Prog | ram | | | 88,638.71 | 1 85,815.46 | |
| | 1612 Scho | ool Breakfast l | Program | | | | 7,746.90 | 5 | ,589.70 |
| | 1632 Dail | ly Adult Sales | | | | | 13,981.97 | 14 | ,238.68 |
| | 1634 Dail | y Ala Carte Sa | ales | | | | 1,155.35 | | 756.65 |
| | 1900 Othe | er Revenue fro | m Local S | Sources | | | 392.58 | | 15.47 |
| | 3220 State | e Food Service | es Match | | | | 1,080.87 | | 466.79 |
| | | eral Child Nut | | | | | 146,912.53 | | ,802.54 |
| | 4555 Scho | ool Foods Sun | nmer Prog | ram - 10.559 | | | 12,379.63 | 8 | ,552.88 |
| Total C | urrent Reve | nues, Other F | inancing | Sources and Residual E | quity Transfers I | n: | 272,380.12 | 264 | ,280.42 |
| Curren | <mark>t Expenditur</mark> | es, Other Fin | ancing Us | ses and Residual Equity | Transfers Out: | | | Fund (| Code 12 |
| PRC | Program | Function | Object | | | | 2015 Value | 2016 Va | lue |
| | 910 Food S | Services | | | | | | | |
| | | 31XX Food | d Services | | | | | | |
| | | | 1XX P | ersonal Services - Salarie | s | | 89,387.69 | 92 | 2,293.42 |
| | | | 2XX P | ersonal Services - Employ | yee Benefits | | 2,716.26 | 3 | 3,248.16 |
| | | | 5XX O | ther Purchased Services | | | 1,012.93 | 1,003.0 | |
| | | | | applies and Materials | | | 181,666.49 | 167,942.1 | |
| | | | | es and Fees | | | 775.15 | | 328.00 |
| Total C | urrent Expe | nditures, Oth | er Financ | ing Uses and Residual I | Equity Transfers | Out: | 275,558.52 | 264 | 1,814.77 |
| | | | | Schedule Of C | <mark>Changes Wor</mark> | ksheet | | Fund (| Code 12 |
| Begini | ning Fund Bal | ance | | | | | | 14,659.66 | (1) |
| Total (| Current Reven | nues, Other Fir | nancing So | ources and Residual Equit | y Transfers In | | | 264,280.42 | (2) |
| Total (| Current Expen | nditures, Other | Financing | g Uses and Residual Equi | ty Transfers Out | | | 264,814.77 | (3) |
| Increa | se/Decrease o | f Reserve for l | Inventorie | 3 | | | | | |
| - | This Year | 14, | 228.23 | Less Last Year | 11,114.69 | (4a) | 3,113.54 | | |
| Increa | se/Decrease o | f Reserve for l | Encumbra | nces | | | | | |
| - | This Year | | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | | | 3,113.54 | (4) |
| Ending | g Fund Balanc | ce (1 + 2 - 3 + | 4) | | | | | 17,238.85 | (5) |



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04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

| Current Rev | venues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 13 |
|-------------|--|------------|-------------------|
| PRC R | evenue | 2015 Value | 2016 Value |
| 11 | 110 District Tax Levy | 46.92 | 15,835.21 |
| 11 | 190 Penalties and Interest on Taxes | 1.51 | 14.27 |
| 15 | 510 Interest Earnings | 1.09 | 13.93 |
| Total Curre | nt Revenues, Other Financing Sources and Residual Equity Transfers In: | 49.52 | 15,863.41 |
| Current Exp | penditures, Other Financing Uses and Residual Equity Transfers Out: | | Fund Code 13 |
| PRC Pro | ogram Function Object | 2015 Value | 2016 Value |
| 113 Tuition | n Student A | | |
| 280 | O Special Education - Local and State | | |
| | 1XXX Instruction | | |
| | 1XX Personal Services - Salaries | 0.00 | 6,314.04 |
| | 2XX Personal Services - Employee Benefits | 0.00 | 12.19 |
| 114 Tuition | n Student B | | |
| 280 | O Special Education - Local and State | | |
| | 1XXX Instruction | | |
| | 1XX Personal Services - Salaries | 0.00 | 2,894.65 |
| | 2XX Personal Services - Employee Benefits | 0.00 | 9.02 |
| 115 Tuition | n Student C | | |
| 280 | O Special Education - Local and State | | |
| | 1XXX Instruction | | |
| | 1XX Personal Services - Salaries | 0.00 | 3,217.05 |
| | 2XX Personal Services - Employee Benefits | 0.00 | 10.82 |
| 116 Tuition | n Student D | | |
| 280 | O Special Education - Local and State | | |
| | 1XXX Instruction | | |
| | 1XX Personal Services - Salaries | 0.00 | 2,819.56 |
| | 2XX Personal Services - Employee Benefits | 0.00 | 9.09 |
| Total Curre | nt Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 0.00 | 15,286.42 |



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04 Broadwater County 0055 Townsend K-12 Schools

| | Schedule Of Changes Worksheet | | | | | | | |
|--|-------------------------------|----------------|------|------|------|--------|--|--|
| Beginning Fund Balance | | | | | 91. | 03 (1) | | |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | | | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | | | |
| Increase/Decrease of Reserve | e for Inventories | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | | |
| Increase/Decrease of Reserve | e for Encumbran | ces | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | | |
| | | | | | 0. | 00 (4) | | |
| Ending Fund Balance $(1 + 2 - 3 + 4)$ | | | | | | | | |



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0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

| Curren | nt Revenues, (| <mark>Other Financ</mark> | ing Sources and Residual Equity Transfers In: | | Fund Code 14 |
|---------|----------------|---------------------------|--|-------------|-------------------|
| PRC | Revenue | | | 2015 Value | 2016 Value |
| | 1510 T | | | 2 2 4 5 0 5 | 5 424 01 |
| | | rest Earnings | Plant d | 3,247.07 | 5,424.01 |
| | 2240 Cou | inty Retiremen | nt Distribution | 483,244.70 | 670,708.09 |
| Total (| Current Reve | nues, Other I | Financing Sources and Residual Equity Transfers In: | 486,491.77 | 676,132.10 |
| Curre | nt Expenditui | es, Other Fir | nancing Uses and Residual Equity Transfers Out: | | Fund Code 14 |
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regu | lar Educatio | n Programs - Elementary/Secondary | | |
| | | 1XXX Ins | truction | | |
| | | | 2XX Personal Services - Employee Benefits | 389,038.50 | 348,495.83 |
| | | 21XX Sup | port Services - Students | | |
| | | | 2XX Personal Services - Employee Benefits | 18,035.86 | 16,282.96 |
| | | 222X Edu | cational Media Services | | |
| | | | 2XX Personal Services - Employee Benefits | 17,163.80 | 17,115.28 |
| | | 23XX Sup | port Services - General Administration | | |
| | | | 2XX Personal Services - Employee Benefits | 17,092.23 | 18,116.72 |
| | | 24XX Sup | port Services - School Administration | | |
| | | | 2XX Personal Services - Employee Benefits | 32,332.87 | 34,195.36 |
| | | 25XX Sup | port Services - Business | | |
| | | | 2XX Personal Services - Employee Benefits | 12,318.26 | 14,788.18 |
| | | 26XX Ope | eration and Maintenance of Plant Services | | |
| | | | 2XX Personal Services - Employee Benefits | 22,592.85 | 24,418.69 |
| | 280 Specia | al Education - | - Local and State | | |
| | | 1XXX Ins | truction | | |
| | | | 2XX Personal Services - Employee Benefits | 32,192.22 | 32,242.58 |
| | 391 State | Career & Teo | chnical Ed Entitlement - Agriculture | | |
| | | 1XXX Ins | truction | | |
| | | | 2XX Personal Services - Employee Benefits | 0.00 | 4,971.87 |
| | 392 State | Career & Teo | chnical Ed Entitlement - Business | | |
| | | 1XXX Ins | truction | | |
| | | | 2XX Personal Services - Employee Benefits | 4,627.85 | 4,850.26 |
| | 394 State | Career & Teo | chnical Ed Entitlement - Family & Consumer Sciences | | |
| | | 1XXX Ins | truction | | |
| | | | 2XX Personal Services - Employee Benefits | 5,933.86 | 4,611.41 |
| | 395 State | Career & Teo | chnical Ed Entitlement - Technology Ed/Industrial Arts | | |
| | | 1XXX Ins | truction | | |
| | | | 2XX Personal Services - Employee Benefits | 9,670.36 | 10,130.96 |
| | | | | | |



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| Cur | <mark>rent Expenditures, (</mark> | Other Financing Uses and Residual Equity Transfers Out: | | Fund Code 14 |
|------|-----------------------------------|---|------------|-------------------|
| PRO | Program Fu | unction Object | 2015 Value | 2016 Value |
| | 610 Adult Con | tinuing Education Programs | | |
| | 12 | XXX Instruction | | |
| | | 2XX Personal Services - Employee Benefits | 413.04 | 652.85 |
| | 710 School Spo | onsored Extracurricular Activities | | |
| | 27 | XXX Student Transportation Services | | |
| | | 2XX Personal Services - Employee Benefits | 442.60 | 1,219.79 |
| | 34 | XX Extracurricular - Activities | | |
| | | 2XX Personal Services - Employee Benefits | 4,032.15 | 4,153.27 |
| | 720 School Spo | onsored Athletics | | |
| | 27 | XXX Student Transportation Services | | |
| | | 2XX Personal Services - Employee Benefits | 2,170.66 | 2,007.74 |
| | 35 | XXX Extracurricular - Athletics | | |
| | | 2XX Personal Services - Employee Benefits | 14,632.86 | 13,738.04 |
| | 910 Food Serv | ices | | |
| | 31 | XX Food Services | | |
| | | 2XX Personal Services - Employee Benefits | 14,312.59 | 15,525.16 |
| 113 | Tuition Student A | | | |
| | 280 Special Ed | lucation - Local and State | | |
| | 13 | XXX Instruction | | |
| | | 2XX Personal Services - Employee Benefits | 0.00 | 1,020.96 |
| 114 | Tuition Student B | | | |
| | 280 Special Ed | lucation - Local and State | | |
| | 13 | XXX Instruction | | |
| | | 2XX Personal Services - Employee Benefits | 0.00 | 470.90 |
| 115 | Tuition Student C | | | |
| | 280 Special Ed | lucation - Local and State | | |
| | 13 | XXX Instruction | | |
| | | 2XX Personal Services - Employee Benefits | 0.00 | 524.05 |
| 116 | Tuition Student D | | | |
| | 280 Special Ed | lucation - Local and State | | |
| | 13 | XXX Instruction | | |
| | | 2XX Personal Services - Employee Benefits | 0.00 | 464.65 |
| Tota | l Current Expendit | ures, Other Financing Uses and Residual Equity Transfers Out: | 597,002.56 | 569,997.51 |



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| Schedule Of Changes Worksheet | | | | | Fund C | Code 14 | |
|--|-------------------|----------------------------|---------------|------|--------|------------|-----|
| Beginning Fund Balance | | | | | | 186,572.51 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 676,132.10 | (2) |
| Total Current Expenditures, | Other Financing | g Uses and Residual Equity | Transfers Out | | | 569,997.51 | (3) |
| Increase/Decrease of Reserve | e for Inventories | 3 | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increase/Decrease of Reserve | e for Encumbrai | nces | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 | - 3 + 4) | | | | | 292,707.10 | (5) |



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0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | Fund Code 15 |
|---|-------------------|
| PRC Revenue | 2016 Value |
| 77 Title I, Part A, Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 19,022.10 |
| 78 Title II Part A | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 1,638.99 |
| 94 Graduation Matters | |
| 3240 Graduation Matters Montana | 4,000.00 |
| 95 Broadwater Conservation Grant | |
| 1900 Other Revenue from Local Sources | 557.12 |
| 96 Broadwater Conservation Earth Day Grant | |
| 1900 Other Revenue from Local Sources | 445.00 |
| 97 MOST | |
| 4700 Federal Miscellaneous Grants from other State Agencies | 5,000.00 |
| 98 DNRC Biomass Feasibility | |
| 4700 Federal Miscellaneous Grants from other State Agencies | 3,500.00 |
| 702 Title I, Part A, Improving Basic Programs | |
| 4200 Title I, Part A, Improving Basic Programs | 111,779.93 |
| 703 Title II, Part A, Teacher/Principal Train/Recruit | |
| 4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 46,208.00 |
| 704 Title IV, Part B, 21st Century | |
| 4340 Title IV, Part B, 21st Century Community Learning Centers | 106,311.00 |
| 05 Vo Ed Carl Perkins Basic Grant | |
| 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 12,158.00 |
| 06 Gifted and Talented | |
| 3600 State Gifted & Talented Reimbursement | 1,879.21 |
| 207 Rural Low Income (Title VI-B-2) | |
| 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 13,289.00 |
| 08 Vo Ed All Career & Tech Ed Programs | |
| 3900 State Career & Technical Ed Entitlement | 11,696.00 |
| 09 PTO Equipment | |
| 1920 Contributions/Donations from Private Sources | 1,916.28 |
| 10 IDEA Part B | |
| 5700 Resources Transferred from Other School Districts or Cooperatives | 14,729.00 |
| 211 Donate For A Cause | |
| 1900 Other Revenue from Local Sources | 2,000.00 |
| 212 Celtic Concrete | |
| 1900 Other Revenue from Local Sources | 3,000.00 |
| Advancing Agriculture Education Program | |
| 3270 State - Advancing Agriculture Education | 7,500.00 |



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| 299 | Radio | | |
|------------|---|------------|---|
| | 1900 Other Revenue from Local Sources | 3,175.00 | |
| 399 | Flex Fund Administration | | |
| | 1510 Interest Earnings | 975.64 | |
| | 1900 Other Revenue from Local Sources | 1,883.46 | |
| 499 | Miscellaneous Local | | |
| | 1900 Other Revenue from Local Sources | 13,619.23 | |
| 500 | Ag Day | | |
| | 1900 Other Revenue from Local Sources | 2,200.00 | |
| 522 | Cotter Scholarship | | |
| | 1900 Other Revenue from Local Sources | 30,000.00 | |
| 700 | Medicaid | | |
| | 3357 Montana Administrative Claiming Reimbursement | 7,681.86 | |
| 898 | Summer Academic Camp | | |
| | 1900 Other Revenue from Local Sources | 7,030.00 | |
| 899 | Indirect Cost Recovery | | |
| | 1510 Interest Earnings | 2,288.95 | |
| | 1900 Other Revenue from Local Sources | 500.18 | |
| | 4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements | 3,140.53 | |
| Tota | al Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 439,124.48 | |
| | | | |
| Cur | rent Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | Fund Code 15 |
| PRO | C Program Function Object | 2015 Value | Fund Code 15 2016 Value |
| PRO | C Program Function Object Graduation Matters | 2015 Value | |
| PRO | C Program Function Object Graduation Matters 324 Graduation Matters Montana | 2015 Value | |
| PRO | C Program Function Object Graduation Matters | 2015 Value | 2016 Value |
| PRO | C Program Function Object Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services | 2015 Value | 2016 Value 58.44 |
| PRO | C Program Function Object Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials | 2015 Value | 2016 Value 58.44 168.39 |
| PRO 175 | C Program Function Object Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal | 2015 Value | 2016 Value 58.44 |
| PRO 175 | C Program Function Object Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs | 2015 Value | 2016 Value 58.44 168.39 |
| PRO 175 | C Program Function Object Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs | 2015 Value | 2016 Value 58.44 168.39 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction | 2015 Value | 58.44 168.39 226.83 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries | 2015 Value | 58.44 168.39 226.83 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials | 2015 Value | 58.44 168.39 226.83 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives 940 Indirect Costs | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 2,251.53 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives 940 Indirect Costs | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives 940 Indirect Costs 177 Subtotal | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 2,251.53 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives 940 Indirect Costs 177 Subtotal Title II Part A 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 2,251.53 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives 940 Indirect Costs 177 Subtotal Title II Part A 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund 1XXX Instruction | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 2,251.53 19,022.10 |
| PRO 175 | Graduation Matters 324 Graduation Matters Montana 1XXX Instruction 3XX Purchased Professional and Technical Services 6XX Supplies and Materials 175 Subtotal Title I, Part A, Improving Basic Programs 420 Title I, Part A, Improving Basic Programs 1XXX Instruction 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 6XX Supplies and Materials 62XX Resources Transferred to Other School Districts or Cooperatives 940 Indirect Costs 177 Subtotal Title II Part A 430 Title II, Part A, Teacher & Principal Training & Recruiting Fund | 2015 Value | 58.44 168.39 226.83 5,120.62 865.78 10,784.17 2,251.53 |



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| Curi | ent Expenditui | s, Other Financing Uses and Residual Equity Tra | nsfers Out: | Fund Code 15 |
|------|----------------|---|--------------------------|--------------|
| PRC | Program | Function Object | 2015 Value | 2016 Value |
| | | 62XX Resources Transferred to Other School D | istricts or Cooperatives | |
| | | 940 Indirect Costs | | 889.00 |
| | | 178 Subt | otal | 1,638.99 |
| 184 | Vo Ed All Car | er & Tech Ed Programs | | |
| | 392 State | areer & Technical Ed Entitlement - Business | | |
| | | 1XXX Instruction | | |
| | | 6XX Supplies and Materials | | 1,240.24 |
| | | 7XX Property and Equipment Acqui | sition | 862.60 |
| | | 184 Subt | otal | 2,102.84 |
| 187 | CSPD Technol | gy | | |
| | 1XX Regu | ar Education Programs - Elementary/Secondary | | |
| | | 1XXX Instruction | | |
| | | 6XX Supplies and Materials | | 471.06 |
| | | 187 Subt | otal | 471.06 |
| 194 | Graduation M | | | |
| | 324 Gradi | ntion Matters Montana | | |
| | | 1XXX Instruction | | |
| | | 5XX Other Purchased Services | | 75.60 |
| | | 6XX Supplies and Materials | | 3,326.19 |
| | | 194 Subt | otal | 3,401.79 |
| 195 | | nservation Grant | | |
| | 1XX Regu | ar Education Programs - Elementary/Secondary | | |
| | | 1XXX Instruction | | |
| | | 1XX Personal Services - Salaries | | 476.25 |
| | | 2XX Personal Services - Employee I | | 80.87 |
| | | 195 Subt | otal | 557.12 |
| 196 | | nservation Earth Day Grant | | |
| | 1XX Regu | ar Education Programs - Elementary/Secondary | | |
| | | 1XXX Instruction | | |
| | | 3XX Purchased Professional and Tec | | 445.00 |
| | | 196 Subt | otal | 445.00 |
| 197 | MOST | | | |
| | 470 Feder | Miscellaneous Grants from other State Agencies | | |
| | | 1XXX Instruction | | |
| | | 1XX Personal Services - Salaries | | 1,488.01 |
| | | 2XX Personal Services - Employee I | 3enetits | 251.34 |
| | | 6XX Supplies and Materials | | 3,260.65 |
| | | 197 Subt | otal | 5,000.00 |



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| Cur | rent Expenditur | es, Other Fir | nancing Uses and Residual Equity Transfers Out: | | Fund Code 15 |
|-----|------------------|---------------|---|------------|--------------|
| PRO | Program | Function | Object | 2015 Value | 2016 Value |
| 198 | DNRC Biomas | s Feasibility | | | |
| | 470 Federa | al Miscellane | ous Grants from other State Agencies | | |
| | | 26XX Ope | eration and Maintenance of Plant Services | | |
| | | | 3XX Purchased Professional and Technical Services | | 3,500.00 |
| | | | 198 Subtotal | | 3,500.00 |
| 202 | Title I, Part A, | Improving E | Basic Programs | | |
| | 420 Title I | , Part A, Imp | proving Basic Programs | | |
| | | 1XXX Ins | truction | | |
| | | | 1XX Personal Services - Salaries | | 89,753.52 |
| | | | 2XX Personal Services - Employee Benefits | | 15,258.53 |
| | | | 3XX Purchased Professional and Technical Services | | 837.51 |
| | | | 6XX Supplies and Materials | | 5,930.37 |
| | | | 202 Subtotal | | 111,779.93 |
| 203 | • | • | incipal Train/Recruit | | |
| | 430 Title I | | acher & Principal Training & Recruiting Fund | | |
| | | 1XXX Ins | | | |
| | | | 1XX Personal Services - Salaries | | 39,120.56 |
| | | | 2XX Personal Services - Employee Benefits | | 7,087.44 |
| | | | 203 Subtotal | | 46,208.00 |
| 204 | Title IV, Part I | | | | |
| | 434 Title I | | st Century Community Learning Centers | | |
| | | 1XXX Ins | | | |
| | | | 1XX Personal Services - Salaries | | 76,104.49 |
| | | | 2XX Personal Services - Employee Benefits | | 11,370.31 |
| | | | 3XX Purchased Professional and Technical Services | | 995.01 |
| | | | 4XX Purchased Property Services | | 3,422.81 |
| | | | 5XX Other Purchased Services | | 8,312.47 |
| | | | 6XX Supplies and Materials | | 6,105.91 |
| | | | 204 Subtotal | | 106,311.00 |
| 205 | Vo Ed Carl Pe | | | | |
| | 451 Carl F | ` | eral Vo-Ed) - Basic Grant | | |
| | | 1XXX Ins | | | |
| | | | 5XX Other Purchased Services | | 3,246.02 |
| | | | 6XX Supplies and Materials | | 8,181.98 |
| | | | 810 Dues and Fees | | 730.00 |
| | | | 205 Subtotal | | 12,158.00 |
| 206 | Gifted and Tal | | | | |
| | 360 State 0 | | ented Reimbursement | | |
| | | 1XXX Ins | | | |
| | | | 6XX Supplies and Materials | | 1,879.21 |
| | | | 206 Subtotal | | 1,879.21 |



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04 Broadwater County 0055 Townsend K-12 Schools

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | Fund Code 15 |
|--|------------|-------------------|
| PRC Program Function Object | 2015 Value | 2016 Value |
| 207 Rural Low Income (Title VI-B-2) | | |
| 412 Title VI, Part B, Subpart 1, Small rural Schools (SRS) | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | | 13,289.00 |
| 207 Subtotal | | 13,289.00 |
| 208 Vo Ed All Career & Tech Ed Programs | | |
| 392 State Career & Technical Ed Entitlement - Business | | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | | 2,499.09 |
| 7XX Property and Equipment Acquisition | | 3,119.54 |
| 394 State Career & Technical Ed Entitlement - Family & Consumer Sci | ences | |
| 1XXX Instruction | | |
| 6XX Supplies and Materials | , | 485.91 |
| 208 Subtotal | | 6,104.54 |
| 209 PTO Equipment | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | |
| 7XX Property and Equipment Acquisition | | 1,916.28 |
| 209 Subtotal | | 1,916.28 |
| 210 IDEA Part B | | |
| 456 IDEA, Part B, Children with Disabilities | | |
| 1XXX Instruction | | |
| 1XX Personal Services - Salaries | | 12,640.28 |
| 2XX Personal Services - Employee Benefits | | 2,088.72 |
| 210 Subtotal | | 14,729.00 |
| 211 Donate For A Cause | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | 2 000 00 |
| 6XX Supplies and Materials | | 2,000.00 |
| 211 Subtotal | | 2,000.00 |
| 212 Celtic Concrete | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 1XXX Instruction | | 2 000 00 |
| 6XX Supplies and Materials | | 3,000.00 |
| 212 Subtotal | | 3,000.00 |
| 213 Advancing Agriculture Education Program | | |
| 327 State - Advancing Agriculture Education | | |
| 1XXX Instruction | | 0.555.40 |
| 6XX Supplies and Materials | | 2,555.42 |
| 213 Subtotal | | 2,555.42 |



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| Current Expenditure | s, Other Fin | ancing Uses and Residual Equity Transfers Out: | | Fund Code 15 |
|---------------------|--------------|---|------------|--------------|
| PRC Program | Function | Object | 2015 Value | 2016 Value |
| 299 Radio | | | | |
| 8XX Comm | unity Servio | ees Programs | | |
| | 33XX Con | nmunity Services | | |
| | | 5XX Other Purchased Services | | 3,175.00 |
| | | 299 Subtotal | | 3,175.00 |
| 399 Flex Fund Admi | nistration | | | |
| 1XX Regula | r Education | n Programs - Elementary/Secondary | | |
| | 1XXX Inst | ruction | | |
| | | 2XX Personal Services - Employee Benefits | | 1,902.50 |
| | | 399 Subtotal | | 1,902.50 |
| 400 UM Interlocal | | | | |
| 8XX Comm | unity Servic | ees Programs | | |
| | 33XX Con | nmunity Services | | |
| | | 1XX Personal Services - Salaries | | 500.00 |
| | | 2XX Personal Services - Employee Benefits | | 0.52 |
| | | 8XX Other Expenditures | | 640.00 |
| | | 400 Subtotal | | 1,140.52 |
| 499 Miscellaneous L | ocal | | | |
| 1XX Regula | r Educatior | n Programs - Elementary/Secondary | | |
| | 1XXX Inst | cruction | | |
| | | 6XX Supplies and Materials | | 250.00 |
| | 23XX Sup | port Services - General Administration | | |
| | | 6XX Supplies and Materials | | 287.23 |
| 391 State Ca | areer & Tec | hnical Ed Entitlement - Agriculture | | |
| | 1XXX Inst | cruction | | |
| | | 6XX Supplies and Materials | | 659.95 |
| 395 State Ca | areer & Tec | hnical Ed Entitlement - Technology Ed/Industrial Arts | | |
| | 1XXX Inst | ruction | | |
| | | 6XX Supplies and Materials | | 444.09 |
| 710 School S | Sponsored E | Extracurricular Activities | | |
| | 34XX Ext | racurricular - Activities | | |
| | | 5XX Other Purchased Services | | 285.00 |
| 720 School S | Sponsored A | thletics | | |
| | 35XX Extr | racurricular - Athletics | | |
| | | 7XX Property and Equipment Acquisition | | 8,500.00 |
| | | 499 Subtotal | | 10,426.27 |
| 500 Ag Day | | | | |
| | r Education | n Programs - Elementary/Secondary | | |
| | 1XXX Inst | | | |
| | | 6XX Supplies and Materials | | 1,051.89 |
| | | 500 Subtotal | | 1,051.89 |



FY2015-16

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04 Broadwater County

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | Fund Code 15 |
|---|------------|--------------|
| PRC Program Function Object | 2015 Value | 2016 Value |
| 522 Cotter Scholarship | | |
| 8XX Community Services Programs | | |
| 33XX Community Services | | |
| 8XX Other Expenditures | _ | 24,500.00 |
| 522 Subtotal | | 24,500.00 |
| 700 Medicaid | | |
| 1XX Regular Education Programs - Elementary/Secondary | | |
| 25XX Support Services - Business | | |
| 1XX Personal Services - Salaries | | 933.54 |
| 2XX Personal Services - Employee Benefits | _ | 147.89 |
| 700 Subtotal | | 1,081.43 |
| 799 AARP Radio Equipment | | |
| 8XX Community Services Programs | | |
| 33XX Community Services | | |
| 6XX Supplies and Materials | _ | 405.45 |
| 799 Subtotal | | 405.45 |
| 898 Summer Academic Camp | | |
| 8XX Community Services Programs | | |
| 33XX Community Services | | |
| 1XX Personal Services - Salaries | | 983.97 |
| 2XX Personal Services - Employee Benefits | | 160.81 |
| 3XX Purchased Professional and Technical Services | | 4,325.00 |
| 6XX Supplies and Materials | _ | 2,005.64 |
| 898 Subtotal | | 7,475.42 |
| 899 Indirect Cost Recovery | | |
| 271 State and Federal Aggregate of Reimbursements/Indirect Costs | | |
| 23XX Support Services - General Administration | | |
| 6XX Supplies and Materials | _ | 980.68 |
| 899 Subtotal | = | 980.68 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | 410,435.27 |



Trustees' Financial SummaryEV2015-16

FY2015-16

Submit ID: 0055-21231524

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| Schedule Of Changes Worksheet | | | | | | Fund C | code 15 |
|-------------------------------|--|----------------|------|------|------|------------|---------|
| Beginning Fund Balance | | | | | | 194,107.07 | (1) |
| Total Current Revenues, Oth | Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | (2) |
| Total Current Expenditures, | Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | (3) |
| Increase/Decrease of Reserve | e for Inventories | S | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increase/Decrease of Reserve | e for Encumbrar | nces | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 | - 3 + 4) | | | | | 222,796.28 | (5) |

Project Reporter Summaries Difference **Project Reporter** Revenues **Expenditures** 175 Graduation Matters 0.00 226.83 -226.83 177 Title I, Part A, Improving Basic Programs 19,022.10 19,022.10 0.00 178 Title II Part A 1,638.99 1,638.99 0.00 184 Vo Ed All Career & Tech Ed Programs -2,102.84 0.00 2,102.84 187 CSPD Technology 0.00 471.06 -471.06 598.21 194 Graduation Matters 4,000.00 3,401.79 195 Broadwater Conservation Grant 557.12 557.12 0.00 196 Broadwater Conservation Earth Day Grant 445.00 445.00 0.00 197 MOST 5,000.00 5,000.00 0.00 0.00 198 DNRC Biomass Feasibility 3,500.00 3,500.00 202 Title I, Part A, Improving Basic Programs 111,779.93 111,779.93 0.00 203 Title II, Part A, Teacher/Principal Train/Recruit 46,208.00 46,208.00 0.00 204 Title IV, Part B, 21st Century 0.00 106,311.00 106,311.00 205 Vo Ed Carl Perkins Basic Grant 12,158.00 12,158.00 0.00 206 Gifted and Talented 1,879.21 1,879.21 0.00 0.00 207 Rural Low Income (Title VI-B-2) 13,289.00 13,289.00 208 Vo Ed All Career & Tech Ed Programs 11,696.00 6,104.54 5,591.46 209 PTO Equipment 1,916.28 1,916.28 0.00 210 IDEA Part B 14,729.00 14,729.00 0.00 211 Donate For A Cause 2,000.00 2,000.00 0.00 212 Celtic Concrete 3,000.00 3,000.00 0.00 4,944.58 213 Advancing Agriculture Education Program 7,500.00 2,555.42 Radio 3,175.00 3,175.00 0.00 399 Flex Fund Administration 2,859.10 1,902.50 956.60 400 UM Interlocal 0.00 1,140.52 -1,140.52499 Miscellaneous Local 13,619.23 10,426.27 3,192.96

500 Ag Day

522 Cotter Scholarship

1,148.11

5,500.00

1,051.89

24,500.00

2,200.00

30,000.00



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04 Broadwater County

| Project Rep | oorter Summaries | | |
|----------------------------|------------------|--------------|------------|
| Project Reporter | Revenues | Expenditures | Difference |
| 700 Medicaid | 7,681.86 | 1,081.43 | 6,600.43 |
| 799 AARP Radio Equipment | 0.00 | 405.45 | -405.45 |
| 898 Summer Academic Camp | 7,030.00 | 7,475.42 | -445.42 |
| 899 Indirect Cost Recovery | 5,929.66 | 980.68 | 4,948.98 |
| Total | 439,124.48 | 410,435.27 | 28,689.21 |



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04 Broadwater County

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

0055 Townsend K-12 Schools

| Current | Revenues, Other Finance | | Fund C | ode 17 | | | | |
|----------------|---------------------------|--------------|---------------------------|---------------------|-----------|------------|-----------|---------|
| PRC | Revenue | | | | | 2015 Value | 2016 Va | lue |
| | 1110 District Tax Levy | 7 | | | | 11,300.80 | 11 | ,618.75 |
| | 1190 Penalties and Inte | erest on Tax | tes | | | 48.35 | | 47.25 |
| | 1340 Fees for Adult Ed | lucation | | | | 0.00 | | 702.00 |
| | 1510 Interest Earnings | | | | | 173.15 | | 781.59 |
| | 1900 Other Revenue fr | om Local S | ources | | | 0.00 | 28 | ,981.44 |
| Total Cı | urrent Revenues, Other l | Financing S | Sources and Residual Eq | quity Transfers In: | | 11,522.30 | 42. | ,131.03 |
| Current | Expenditures, Other Fig | nancing Us | es and Residual Equity | Transfers Out: | | | Fund (| Code 17 |
| PRC | Program Function | Object | | | | 2015 Value | 2016 Val | lue |
| | 610 Adult Continuing | Education | Programs | | | | | |
| | 1XXX Ins | struction | | | | | | |
| | | 5,552.64 | 6 | ,362.84 | | | | |
| | | 2XX Pe | ersonal Services - Employ | ree Benefits | | 19.28 | | 23.41 |
| | | 5XX O | ther Purchased Services | | | 1,017.52 | | 150.00 |
| | | | applies and Materials | | | 5,013.17 | 1 | ,397.86 |
| Total Cu | urrent Expenditures, Otl | ner Financ | ing Uses and Residual E | quity Transfers Ou | t: | 11,602.61 | 7 | ,934.11 |
| | | | Schedule Of C | hanges Works | heet | | Fund (| Code 17 |
| Beginni | ing Fund Balance | | | | | | 15,631.52 | (1) |
| Total C | urrent Revenues, Other Fi | nancing So | urces and Residual Equity | y Transfers In | | | 42,131.03 | (2) |
| Total C | urrent Expenditures, Othe | r Financing | Uses and Residual Equit | y Transfers Out | | | 7,934.11 | (3) |
| Increase | e/Decrease of Reserve for | Inventories | 3 | | | | | |
| T | his Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increase | e/Decrease of Reserve for | Encumbrai | nces | | | | | |
| T | his Year | 0.00 | Less Last Year | 5,000.00 | (4b) | -5,000.00 | | |
| | | | | | | | -5,000.00 | (4) |
| Ending | Fund Balance (1 + 2 - 3 + | 4) | | | 44,828.44 | (5) | | |



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04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

| Curren | t Revenues, Other Financ | ing Sourc | es and Residual Equity Tr | ansfers In: | | | | Fund C | code 18 |
|---------|-----------------------------|--------------|-----------------------------|---------------|--------------------|------|------------|-----------|---------|
| PRC | Revenue | | | | | | 2015 Value | 2016 Va | alue |
| | 1311 Driver's Educatio | n Fees | | | | | 3,400.00 | 4 | ,500.00 |
| | 1510 Interest Earnings | | | | | | 136.36 | | 255.05 |
| | 1982 Summer Session | - Driver's I | Education Fees | | | | 1,200.00 | | 300.00 |
| | 3260 State Driver's Edu | ication Re | mbursement | | | | 6,649.56 | 6 | ,574.24 |
| Total C | Current Revenues, Other 1 | Financing | Sources and Residual Equ | iity Transfei | s In: | | 11,385.92 | 11 | ,629.29 |
| Curren | nt Expenditures, Other Fi | nancing U | ses and Residual Equity T | ransfers Ou | t: | | | Fund (| Code 18 |
| PRC | Program Function | Object | | | | | 2015 Value | 2016 Va | lue |
| | 1XX Regular Educatio | n Progran | ns - Elementary/Secondary | y | | | | | |
| | 1XXX Ins | truction | | | | | | | |
| | | 1XX P | ersonal Services - Salaries | | | | 4,930.00 | 8 | ,925.00 |
| | | 2XX P | ersonal Services - Employee | e Benefits | | | 18.51 | | 37.30 |
| | | | urchased Property Services | | | | 877.57 | | 78.87 |
| | | | ther Purchased Services | | | | 494.37 | | 0.00 |
| | | | upplies and Materials | | | | 757.15 | | ,729.42 |
| Total C | Current Expenditures, Otl | ner Financ | ing Uses and Residual Equ | uity Transfe | rs Out | : | 7,077.60 | 10 | ,770.59 |
| | | | Schedule Of Ch | anges W | <mark>orksl</mark> | neet | | Fund (| Code 18 |
| Beginn | ning Fund Balance | | | | | | | 16,657.63 | (1) |
| Total C | Current Revenues, Other Fi | nancing So | ources and Residual Equity | Transfers In | | | | 11,629.29 | (2) |
| Total (| Current Expenditures, Othe | r Financing | g Uses and Residual Equity | Transfers Ou | ıt | | | 10,770.59 | (3) |
| Increas | se/Decrease of Reserve for | Inventorie | s | | | | | | |
| 7 | This Year | 0.00 | Less Last Year | 0 | .00 | (4a) | 0.00 | | |
| Increas | se/Decrease of Reserve for | Encumbra | nces | | | | | | |
| 7 | This Year | 0.00 | Less Last Year | 0 | .00 | (4b) | 0.00 | | |
| | | | | | | | | 0.00 | (4) |
| Ending | g Fund Balance (1 + 2 - 3 + | 4) | | | | | | 17,516.33 | (5) |



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04 Broadwater County

Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

0055 Townsend K-12 Schools

| Currer | nt Revenues, | Other Financ | ing Sourc | es and Residual Equity Tr | ansfers In: | | | Fund C | Code 20 |
|---------|----------------------------|-----------------|--------------|----------------------------|------------------|--------|------------|-----------|----------|
| PRC | Revenue | | | | | | 2015 Value | 2016 Va | alue |
| | 1510 Inte | rest Earnings | | | | | 294.65 | | 406.21 |
| | 1910 Ren | _ | | | | | 6,600.00 | 6 | ,600.00 |
| Total (| Current Reve | nues, Other F | inancing | Sources and Residual Equ | ity Transfers Iı | ı: | 6,894.65 | 7 | ,006.21 |
| Currer | <mark>ıt Expenditur</mark> | es, Other Fin | ancing U | ses and Residual Equity T | ransfers Out: | | | Fund (| Code 20 |
| PRC | Program | Function | Object | | | | 2015 Value | 2016 Va | lue |
| | 1XX Regu | lar Educatio | n Progran | ns - Elementary/Secondary | <i>I</i> | | | | |
| | | 26XX Ope | eration an | d Maintenance of Plant Se | rvices | | | | |
| | | | 6XX S | upplies and Materials | | | 658.00 | | 0.00 |
| | | 4XXX Fac | cilities Aco | quisition and Construction | Services | | | | |
| | | | | roperty and Equipment Acq | | | 8,451.99 | | 5,000.00 |
| Total (| Current Expe | nditures, Oth | er Financ | ing Uses and Residual Equ | uity Transfers (| Out: | 9,109.99 | 5 | 5,000.00 |
| | | | | Schedule Of Ch | anges Worl | ksheet | | Fund (| Code 20 |
| Begin | ning Fund Bal | ance | | | | | | 16,177.50 | (1) |
| Total | Current Rever | nues, Other Fi | nancing So | ources and Residual Equity | Γransfers In | | | 7,006.21 | (2) |
| Total | Current Exper | nditures, Other | Financing | g Uses and Residual Equity | Transfers Out | | | 5,000.00 | (3) |
| Increa | se/Decrease o | f Reserve for | Inventorie | S | | | | | |
| , | This Year | | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increa | se/Decrease o | f Reserve for | Encumbra | nces | | | | | |
| | This Year | | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | | | 0.00 | (4) |
| Endin | g Fund Baland | ce (1 + 2 - 3 + | 4) | | | | | 18,183.71 | (5) |



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04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

| Currer | nt Revenues, | Other Financ | ing Sourc | es and Residual Equity | Transfers In | ı : | | | Fund C | Code 21 |
|---------------------|----------------------------|-----------------|-------------|----------------------------|------------------------|----------------------|------|------------|-----------|----------|
| PRC | Revenue | | | | | | | 2015 Value | 2016 Va | alue |
| | 1510 Inte | rest Earnings | | | | | | 473.62 | | 819.21 |
| | 5300 Ope | erating Transfe | ers from O | her Funds | | | | 17,000.00 | 4 | ,300.00 |
| Total (| Current Reve | nues, Other I | Financing | Sources and Residual E | quity Trans | fers In: | | 17,473.62 | 5 | ,119.21 |
| <mark>Currer</mark> | <mark>nt Expenditui</mark> | es, Other Fir | nancing U | ses and Residual Equity | Transfers C | Out: | | | Fund (| Code 21 |
| PRC | Program | Function | Object | | | | | 2015 Value | 2016 Va | lue |
| | 1XX Regu | ılar Educatio | n Progran | ns - Elementary/Seconda | ary | | | | | |
| | | 1XXX Ins | truction | | | | | | | |
| | | | 1XX P | ersonal Services - Salarie | S | | | 841.24 | | 21.95 |
| | | | 2XX P | ersonal Services - Employ | yee Benefits | | | 13.69 | | 0.11 |
| | | 23XX Sup | port Serv | ices - General Administ | ration | | | | | |
| | | | 1XX P | ersonal Services - Salarie | S | | | 11,514.70 | | 0.00 |
| | | | 2XX P | ersonal Services - Employ | yee Benefits | | | 58.41 | | 0.00 |
| | | 26XX Ope | eration an | d Maintenance of Plant | Services | | | | | |
| | | | | ersonal Services - Salarie | | | | 36.25 | | 0.00 |
| | | | 2XX P | ersonal Services - Employ | yee Benefits | | | 2.28 | | 0.00 |
| | 910 Food | | | | | | | | | |
| | | 31XX Foo | | | | | | | | |
| | | | | ersonal Services - Salarie | | | | 0.00 | 1 | ,959.52 |
| | ~ | | | ersonal Services - Employ | | | | 0.00 | | 94.24 |
| Total (| Current Expe | nditures, Oth | ier Financ | ing Uses and Residual I | Equity Trans | sfers Out | : | 12,466.57 | 2 | 2,075.82 |
| | | | | Schedule Of C | <mark>Changes V</mark> | <mark>Vorks</mark> l | heet | | Fund (| Code 21 |
| Begin | ning Fund Ba | lance | | | | | | | 40,244.11 | (1) |
| Total | Current Rever | nues, Other Fi | nancing So | ources and Residual Equit | y Transfers I | n | | | 5,119.21 | (2) |
| Total | Current Expe | nditures, Other | r Financing | g Uses and Residual Equi | ty Transfers | Out | | | 2,075.82 | (3) |
| Increa | se/Decrease o | f Reserve for | Inventorie | S | | | | | | |
| , | This Year | | 0.00 | Less Last Year | | 0.00 | (4a) | 0.00 | | |
| Increa | se/Decrease o | f Reserve for | Encumbra | nces | | | | | | |
| , | This Year | | 0.00 | Less Last Year | | 0.00 | (4b) | 0.00 | | |
| | | | | | | | | | 0.00 | (4) |
| Endin | g Fund Baland | ce (1 + 2 - 3 + | 4) | | | | | | 43,287.50 | (5) |
| | | | | | | | | | | |



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04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 24 - Metal Mines Tax Reserve Fund

| Curren | t Revenues, Other F | inancing Source | es and Residual Equity Tr | ansfers In: | | | Fund C | code 24 | |
|---------|-------------------------------|------------------------------|---------------------------|---------------------|------|-------------------|------------|---------|--|
| PRC | Revenue | | | | | 2015 Value | 2016 Va | alue | |
| | 1510 Interest Earn | nings | | | | 1,964.71 | 3 | ,004.90 | |
| Total C | Current Revenues, Ot | ther Financing | Sources and Residual Equ | uity Transfers In: | | 1,964.71 | 3 | ,004.90 | |
| Curren | t Expenditures, Oth | <mark>er Financing Us</mark> | ses and Residual Equity T | ransfers Out: | | | Fund (| Code 24 | |
| PRC | Program Func | tion Object | | | | 2015 Value | 2016 Va | lue | |
| Total C | Current Expenditures | s, Other Financ | ing Uses and Residual Eq | uity Transfers Out: | | 0.00 | | 0.00 | |
| | Schedule Of Changes Worksheet | | | | | | | | |
| Begini | ning Fund Balance | | | | | | 147,541.78 | (1) | |
| Total (| Current Revenues, Oth | her Financing So | urces and Residual Equity | Transfers In | | | 3,004.90 | (2) | |
| Total (| Current Expenditures, | Other Financing | Uses and Residual Equity | Transfers Out | | | 0.00 | (3) | |
| Increa | se/Decrease of Reserv | e for Inventories | 3 | | | | | | |
| - | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | | |
| Increa | se/Decrease of Reserv | e for Encumbra | nces | | | | | | |
| 5 | Γhis Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | | |
| | | | | | | | 0.00 | (4) | |
| Ending | g Fund Balance (1 + 2 | 2 - 3 + 4) | | | | | 150,546.68 | (5) | |



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04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

| Curren | t Revenues, (| Other Financ | cing Sourc | es and Residual Equity | Transfers In: | | | | Fund C | Code 28 |
|---------|--|------------------------------|-------------|--------------------------|------------------------|---------------------|-------|------------|------------|----------|
| PRC | Revenue | | | | | | | 2015 Value | 2016 Va | alue |
| | 1110 Dist | rict Tax Levy | j | | | | | 50,897.73 | 49 | ,607.30 |
| | | alties and Inte | | tes | | | | 224.23 | ., | 211.16 |
| | 1510 Inter | rest Earnings | | | | | | 1,146.33 | 2 | ,032.11 |
| | 1900 Othe | er Revenue fr | om Local S | Sources | | | | 0.00 | | 0.23 |
| | 3281 State | e Technology | Aid | | | | | 4,501.08 | 4 | ,529.61 |
| Total C | Current Rever | nues, Other l | Financing | Sources and Residual E | Equity Transfe | rs In: | | 56,769.37 | 56 | ,380.41 |
| Curren | <mark>t Expenditur</mark> | es, Other Fi | nancing Us | ses and Residual Equity | y Transfers Ou | t: | | | Fund (| Code 28 |
| PRC | Program | Function | Object | | | | | 2015 Value | 2016 Va | lue |
| | 1XX Regu | lar Educatio | n Progran | s - Elementary/Second | lary | | | | | |
| | | 1XXX Ins | struction | | | | | | | |
| | | | 6XX St | applies and Materials | | | | 18,728.00 | 29 | ,358.94 |
| | 7XX Property and Equipment Acquisition | | | | | | | 0.00 | 5 | 5,175.50 |
| | | 23XX Sup | pport Serv | ices - General Administ | tration | | | | | |
| | | | | ther Purchased Services | | | | 3,798.37 | | 0.00 |
| | | | | applies and Materials | | | | 913.54 | | 0.00 |
| | | 52XX Ca ₁ | = | s or Long Term Notes | with Board of l | Investr | nents | 44.247.00 | | |
| T . 1.0 | | 114 041 | | ncipal On Debt | E 4 E 6 | 0 | | 11,367.88 | | ,393.63 |
| Total C | Current Expe | nditures, Otl | her Financ | ing Uses and Residual | Equity Transfe | rs Out | : | 34,807.79 | 45 | 5,928.07 |
| | | | | Schedule Of (| <mark>Changes W</mark> | <mark>orks</mark> l | neet | | Fund (| Code 28 |
| Beginn | ning Fund Bal | ance | | | | | | | 99,390.32 | (1) |
| Total (| Current Reven | ues, Other Fi | inancing So | ources and Residual Equi | ity Transfers In | | | | 56,380.41 | (2) |
| Total (| Current Expen | ditures, Othe | r Financing | g Uses and Residual Equ | ity Transfers Ou | ıt | | | 45,928.07 | (3) |
| Increas | se/Decrease of | f Reserve for | Inventorie | 3 | | | | | | |
| 7 | This Year | | 0.00 | Less Last Year | 0 | 0.00 | (4a) | 0.00 | | |
| Increas | se/Decrease of | f Reserve for | Encumbra | nces | | | | | | |
| ٦ | Γhis Year | | 0.00 | Less Last Year | 1,509 | .17 | (4b) | -1,509.17 | | |
| | | | | | | | | | -1,509.17 | (4) |
| Ending | g Fund Balanc | Fund Balance (1 + 2 - 3 + 4) | | | | | | | 108,333.49 | (5) |



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04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

| Current | t Revenues, C | Other Financ | ing Sourc | <mark>es and Residual Equity T</mark> | ransfers In: | | | Fund C | Code 29 |
|----------------------|----------------|-----------------|------------|---------------------------------------|-----------------------------|------|------------|------------|---------|
| PRC | Revenue | | | | | | 2015 Value | 2016 Va | alue |
| | 1510 Inter | rest Earnings | | | | | 1,705.47 | 2 | ,999.60 |
| | 3445 State | e Combined F | und Schoo | ol Block Grant | | | 42,502.90 | 42 | ,502.90 |
| | 3447 SB9 | 6 Combined 1 | Block Grar | nt Reimbursement | | | 2,950.16 | | 0.00 |
| | 6100 Mate | erial Prior Per | iod Reven | ue Adjustments | | | 0.00 | | 799.05 |
| Total C | urrent Rever | nues, Other I | inancing | Sources and Residual Eq | uity Transfers In: | | 47,158.53 | 46 | ,301.55 |
| <mark>Current</mark> | t Expenditur | es, Other Fir | ancing Us | ses and Residual Equity | Γransfers Out: | | | Fund (| Code 29 |
| PRC | Program | Function | Object | | | | 2015 Value | 2016 Val | lue |
| | 1XX Regul | lar Education | n Progran | ns - Elementary/Secondar | ry | | | | |
| | | 1XXX Ins | truction | | | | | | |
| | | | 6XX S | upplies and Materials | | | 5,000.00 | 20 | ,322.93 |
| | | 25XX Sup | port Serv | ices - Business | | | | | |
| | | | | upplies and Materials | | | 177.98 | | 0.00 |
| Total C | urrent Expe | nditures, Oth | er Financ | ing Uses and Residual E | quity Transfers Out | : | 5,177.98 | 20 | ,322.93 |
| | | | | Schedule Of C | <mark>hanges Works</mark> l | neet | | Fund (| Code 29 |
| Beginn | ning Fund Bala | ance | | | | | | 146,308.72 | (1) |
| Total C | Current Reven | ues, Other Fi | nancing Sc | ources and Residual Equity | Transfers In | | | 46,301.55 | (2) |
| Total C | Current Expen | ditures, Other | Financing | g Uses and Residual Equity | y Transfers Out | | | 20,322.93 | (3) |
| Increas | se/Decrease of | f Reserve for | Inventorie | S | | | | | |
| Т | This Year | | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increas | se/Decrease of | f Reserve for | Encumbra | nces | | | | | |
| Т | This Year | | 0.00 | Less Last Year | 5,000.00 | (4b) | -5,000.00 | | |
| | | | | | | | | -5,000.00 | (4) |
| Ending | g Fund Balanc | e (1 + 2 - 3 + | 4) | | | | | 167,287.34 | (5) |



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Submit ID: 0055-21231524

** Recalculated **

04 Broadwater County

0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 50 - Debt Service Fund

| Current | t Revenues, O | ther Financ | ing Source | es and Residual Equity | Transfers In | ı: | | | Fund C | Code 50 |
|---|----------------|----------------|-------------|-------------------------|---------------------|-----------|------|------------|------------|----------|
| PRC | Revenue | | | | | | | 2015 Value | 2016 V | alue |
| | | | | | | | | | | |
| | | ict Tax Levy | | | | | | 319,403.23 | | ,866.30 |
| | | lties and Inte | rest on Tax | tes | | | | 1,369.38 | | ,317.64 |
| | | est Earnings | | | | | | 2,182.45 | 1 | ,781.46 |
| | | r Revenue fr | | | | | | 0.00 | | 1.42 |
| | 3120 State | Guaranteed | Tax Base A | Aid | | | | 23,476.49 | 13 | ,567.29 |
| Total C | urrent Reven | ues, Other I | Financing S | Sources and Residual I | Equity Trans | fers In: | | 346,431.55 | 339 | ,534.11 |
| Curren | t Expenditure | es, Other Fin | nancing Us | es and Residual Equit | y Transfers (|)ut: | | | Fund (| Code 50 |
| PRC | Program | Function | Object | | | | | 2015 Value | 2016 Va | lue |
| | _ | ar Educatio | n Progran | s - Elementary/Second | lary | | | | | |
| 51XX General Obligation Bonds, Special Assessments and Interest | | | | | | | | | | |
| | | | | 8,040.95 | 7 | ,542.81 | | | | |
| | | | 840 Pri | ncipal On Debt | | | | 265,000.00 | 275,000.0 | |
| | | | 850 Inte | erest on Debt | | | | 84,600.00 | 74,000.0 | |
| | | | 860 Ag | ent Fees/Issuance Costs | | | | 350.00 | 350. | |
| Total C | urrent Expen | ditures, Oth | ner Financ | ing Uses and Residual | Equity Trans | sfers Out | : | 357,990.95 | 356 | 5,892.81 |
| | | | | Schedule Of | Changes V | Worksl | neet | | Fund (| Code 50 |
| Beginn | ning Fund Bala | nnce | | | | | | | 31,379.45 | (1) |
| Total C | Current Reven | ues, Other Fi | nancing So | urces and Residual Equ | ity Transfers l | [n | | | 339,534.11 | (2) |
| Total C | Current Expend | ditures, Othe | r Financing | Uses and Residual Equ | ity Transfers | Out | | | 356,892.81 | (3) |
| Increas | se/Decrease of | Reserve for | Inventories | 3 | | | | | | |
| Т | This Year | | 0.00 | Less Last Year | | 0.00 | (4a) | 0.00 | | |
| Increas | se/Decrease of | Reserve for | Encumbrai | nces | | | | | | |
| Т | This Year | | 0.00 | Less Last Year | | 0.00 | (4b) | 0.00 | | |
| | | | | | | | | | 0.00 | (4) |
| Ending | g Fund Balance | e (1 + 2 - 3 + | | 14,020.75 | (5) | | | | | |



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04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

| Curren | t Revenues, Other Fin | ancing Sourc | es and Residual Equity T | ransfers In: | | | Fund C | code 60 |
|---------------------|-------------------------|----------------|---|--------------------------|-------|------------|-----------|---------|
| PRC | Revenue | | | | | 2015 Value | 2016 Va | alue |
| | 1510 Interest Earnin | ıgs | | | | 111.16 | | 232.71 |
| | 1900 Other Revenue | e from Local S | Sources | | | 1,204.25 | | 0.00 |
| | 1910 Rentals | | | | | 1,746.00 | 2 | ,764.00 |
| Fotal C | urrent Revenues, Otho | er Financing | Sources and Residual Eq | uity Transfers In: | | 3,061.41 | 2 | ,996.71 |
| <mark>Curren</mark> | t Expenditures, Other | Financing Us | ses and Residual Equity T | Transfers Out: | | | Fund (| Code 60 |
| PRC | Program Functio | n Object | | | | 2015 Value | 2016 Va | lue |
| | | Operation and | as - Elementary/Secondar d Maintenance of Plant S applies and Materials | | | 503.94 | | 0.00 |
| Total C | urrent Expenditures, | Other Financ | ing Uses and Residual Eq | uity Transfers O | ıt: | 503.94 | | 0.00 |
| | | | Schedule Of Cl | <mark>hanges Work</mark> | sheet | | Fund (| Code 60 |
| Beginn | ning Fund Balance | | | | | | 10,007.17 | (1) |
| Total C | Current Revenues, Other | Financing So | ources and Residual Equity | Transfers In | | | 2,996.71 | (2) |
| Total C | Current Expenditures, O | ther Financing | g Uses and Residual Equity | Transfers Out | | | 0.00 | (3) |
| Increas | se/Decrease of Reserve | for Inventorie | S | | | | | |
| Т | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increas | se/Decrease of Reserve | for Encumbra | nces | | | | | |
| Т | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | | 0.00 | (4) |
| Ending | Fund Balance (1 + 2 - | 3 + 4) | | | | | 13,003.88 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 81 - Private Purpose Trust (spend interest only)

| Current Revenues, Other | Financing Source | es and Residual Equity T | ransfers In: | | | Fund C | Code 81 |
|----------------------------------|--------------------------------|---------------------------------------|-------------------|--------|------------|------------|----------|
| PRC Revenue | | | | | 2015 Value | 2016 Va | alue |
| 698 McCarthy Scholarsh | = | | | | | | |
| 1510 Interest Ea | = | | | | 4,400.69 | 6 | ,262.51 |
| 699 Fred & Joye Meyer S | - | | | | 2 102 91 | 2 | 705 52 |
| 1510 Interest Ea | - | | | | 2,192.81 | | ,705.52 |
| Total Current Revenues, O | Other Financing S | Sources and Residual Eq | uity Transfers II | 1: | 6,593.50 | 9. | ,968.03 |
| Current Expenditures, Ot | <mark>her Financing U</mark> s | <mark>es and Residual Equity T</mark> | Transfers Out: | | | Fund (| Code 81 |
| PRC Program Fun | ction Object | | | | 2015 Value | 2016 Val | lue |
| 698 McCarthy Scholarsh | ip | | | | | | |
| 8XX Community | _ | | | | | | |
| 33X | X Community S | | | | | _ | |
| (00 F 10 I M | | dent Scholarships | | | 1,875.00 | 3 | 3,025.00 |
| 699 Fred & Joye Meyer S | - | | | | | | |
| 8XX Community | X Community S | | | | | | |
| 33A | | dent Scholarships | | | 500.00 | 1 | ,500.00 |
| Total Current Expenditur | | - | uity Transfers (| Out: | 2,375.00 | | ,525.00 |
| | | Schedule Of Cl | hanges Worl | ksheet | | Fund (| Code 81 |
| Beginning Fund Balance | | | | | | 432,137.20 | (1) |
| Total Current Revenues, C | Other Financing So | urces and Residual Equity | Transfers In | | | 9,968.03 | (2) |
| Total Current Expenditure | s, Other Financing | Uses and Residual Equity | Transfers Out | | | 4,525.00 | (3) |
| Increase/Decrease of Rese | rve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increase/Decrease of Rese | rve for Encumbran | nces | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + | 2 - 3 + 4) | | | | | 437,580.23 | (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

| Curren | t Revenues, Other Financing Sources and Residual Equity Transfers In: | | Fund Code 82 |
|---------|---|------------|-------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| | 1510 Interest Earnings | 6,380.55 | 2,578.64 |
| | 1800 Revenue from Community Services Activities | 53,248.25 | 53,651.04 |
| | 1900 Other Revenue from Local Sources | 1,243.45 | 2,339.87 |
| | 1920 Contributions/Donations from Private Sources | 2,000.00 | 0.00 |
| | 3290 State - Other State Grants | 3,852.38 | 3,852.38 |
| 599 Li | brary Book Fair | | |
| | 1900 Other Revenue from Local Sources | 5,756.30 | 5,149.09 |
| Total C | Current Revenues, Other Financing Sources and Residual Equity Transfers In: | 72,480.93 | 67,571.02 |
| Curren | t Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | Fund Code 82 |
| PRC | Program Function Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | |
| | 222X Educational Media Services | | |
| | 1XX Personal Services - Salaries | 35,042.99 | 30,933.39 |
| | 2XX Personal Services - Employee Benefits | 136.49 | 124.10 |
| | 3XX Purchased Professional and Technical Services | 175.00 | 2,255.67 |
| | 5XX Other Purchased Services | 2,272.52 | 1,234.88 |
| | 6XX Supplies and Materials | 11,002.12 | 19,981.45 |
| | 4XXX Facilities Acquisition and Construction Services | | |
| | 7XX Property and Equipment Acquisition | 12,387.50 | 0.00 |
| 599 Li | brary Book Fair | | |
| | 8XX Community Services Programs | | |
| | 33XX Community Services | | |
| | 6XX Supplies and Materials | 4,392.22 | 3,858.82 |
| Total C | furrent Expenditures, Other Financing Uses and Residual Equity Transfers Out: | 65,408.84 | 58,388.31 |



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04 Broadwater County 0055 Townsend K-12 Schools

| | Schedule Of Changes Worksheet | | | | | | | | |
|--|--|----------------|----------|------|-----------|------------|-----|--|--|
| Beginning Fund Balance | | | | | | 121,372.05 | (1) | | |
| Total Current Revenues, Otl | 67,571.02 | (2) | | | | | | | |
| Total Current Expenditures, | Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | | | |
| Increase/Decrease of Reserve for Inventories | | | | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | | | |
| Increase/Decrease of Reserv | ve for Encumbra | nces | | | | | | | |
| This Year | 0.00 | Less Last Year | 1,977.00 | (4b) | -1,977.00 | | | | |
| | | | | | | -1,977.00 | (4) | | |
| Ending Fund Balance (1 + 2 | 2 - 3 + 4) | | | | | 128,577.76 | (5) | | |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

| Curren | t Revenues, (| Other Financi | ng Source | es and Residual Equity T | ransfers In: | | | Fund C | Code 84 |
|---|---------------------------|------------------|-------------|---------------------------|---------------------------|------|------------|------------|---------|
| PRC | Revenue | | | | | | 2015 Value | 2016 Va | alue |
| | 1XXX Re | venues from S | tudent Ac | tivities | | | 171,676.75 | 144 | ,839.31 |
| Total C | Current Rever | nues, Other Fi | 171,676.75 | 144 | ,839.31 | | | | |
| Curren | <mark>t Expenditur</mark> | es, Other Fina | ancing Us | es and Residual Equity | Fransfers Out: | | | Fund (| Code 84 |
| PRC | Program | Function | Object | | | | 2015 Value | 2016 Va | lue |
| | 7XX Extra | curricular At | thletics ar | nd Activities | | | | | |
| | | 3XXX Ope | ration of | Non-Educational Service | es | | | | |
| | | | XXX S | tudent Extracurricular | | | 179,951.16 | 118 | ,466.69 |
| Total C | Current Expe | nditures, Otho | er Financ | ing Uses and Residual E | quity Transfers Ou | t: | 179,951.16 | 118 | ,466.69 |
| | | | | Schedule Of C | <mark>hanges Works</mark> | heet | | Fund (| Code 84 |
| Begini | ning Fund Bal | ance | | | | | | 74,232.19 | (1) |
| Total (| Current Reven | ues, Other Fin | ancing So | urces and Residual Equity | Transfers In | | | 144,839.31 | (2) |
| Total (| Current Expen | ditures, Other | Financing | Uses and Residual Equity | y Transfers Out | | | 118,466.69 | (3) |
| Increa | se/Decrease of | f Reserve for I | nventories | S | | | | | |
| - | Γhis Year | | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | | | |
| - | Γhis Year | | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | | |
| | | | | | | | | 0.00 | (4) |
| Ending | g Fund Balanc | e (1 + 2 - 3 + 4 | 4) | | | | | 100,604.81 | (5) |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Detail Expenditure

| Fund | Accou | unt | | Description | 2015 Value | 2016 Value |
|------|-------|------|-----|---|--------------|-------------------|
| XX | 210 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 | 1XXX | 112 | Certified Teacher Staff Salaries | 107,958.00 | 112,864.82 |
| XX | 39X | 1XXX | 112 | Certified Teacher Staff Salaries | 121,881.60 | 149,081.34 |
| XX | 427 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 | 1XXX | 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX | 1XXX | 112 | Certified Teacher Staff Salaries | 1,921,596.44 | 2,082,863.87 |
| XX | XXX | 1XXX | 640 | Textbooks and Other Printed Materials - No On-line Services | 41,570.92 | 48,604.86 |
| XX | XXX | 1XXX | 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX | 26XX | 41X | Energy Utility Services | 195,925.74 | 149,668.94 |
| XX | XXX | 4XXX | 710 | Land | 0.00 | 0.00 |
| XX | XXX | 4XXX | 715 | Land Improvements | 8,451.99 | 0.00 |
| XX | XXX | 4XXX | 720 | Purchase of Existing Buildings | 0.00 | 0.00 |
| XX | XXX | 4XXX | 725 | Major Construction Services | 40,838.50 | 12,870.00 |
| XX | XXX | 4XXX | 73X | Major Equipment-New | 0.00 | 0.00 |
| XX | XXX | 4XXX | 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX | XXXX | 561 | Tuition to Other School Districts Within the State | 0.00 | 0.00 |
| XX | XXX | XXXX | 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX | XXXX | 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



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** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

If (e - f) is > 0, then [(e - f) * 0.75] = reversion

| a. | Instructional Block Grant Entitlement | 102,816.00 |
|-----|---|------------|
| b. | Related Services Block Grant Entitlement | 0.00 |
| c. | Total Entitlements Subject to Reversion | 102,816.00 |
| Pro | rated Cooperative Cost Payments: | |
| d. | Related Services Block Grant Entitlement (paid to coop) | 34,272.00 |
| e. | Minimum Special Education Expenditures to Avoid Reversion | |
| | [(c) * (1.33)] + [(d) * (0.33)] | 148,055.04 |
| f. | Grand Total Allowable Special Education Expenditures (See attached worksheet) | 227,969.82 |
| g. | Special Education Reversion Amount If f = 0 then c = reversion ELSE | |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



Trustees' Financial Summary EV2015 16

FY2015-16

Submit ID: 0055-21231524

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Special Education Reversion

| | | | peciai Educ | anon Kev | CISIOII | | |
|---------|----------|--------|-------------|-----------|---------|----------------|----------------|
| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
| 280 | 1XXX | 1XX | 204,257.75 | 15,245.30 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 0.00 | 41.12 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 508.82 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 7,916.83 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 212,683.40 | 15,286.42 | 0.00 | 0.00 | 0.00 |

227,969.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

^{*}Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



FY2015-16

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| Governmental | Begining Balance | Adjust- ments | Additions | Removals | Ending Balance |
|--|---------------------|------------------|------------|-------------|-------------------|
| Land | 274,107.00 | 0.00 | 0.00 | 0.00 | 274,107.00 |
| Land Improvements | 8,451.99 | 0.00 | 0.00 | 0.00 | 8,451.99 |
| Buildings | 7,866,751.38 | 0.00 | 0.00 | 0.00 | 7,866,751.38 |
| Machinery and Equipment | 1,173,587.48 | 13,750.00 | 347,679.63 | 13,425.00 | 1,521,592.11 |
| Construction in Progress | 0.00 | 0.00 | 12,870.00 | 0.00 | 12,870.00 |
| Totals at Historical Cost | 9,322,897.85 | 13,750.00 | 360,549.63 | 13,425.00 | 9,683,772.48 |
| Depreciation | | | | | |
| Improvement Accum | 8.00 | 0.00 | 422.60 | 0.00 | 430.60 |
| Building Accum | 3,025,502.02 | 0.00 | 174,376.31 | 0.00 | 3,199,878.33 |
| Machinery and Equipment Accum | 801,912.61 | 0.00 | 105,996.03 | 117,557.06 | 790,351.58 |
| Total Accumulated Depreciation | 3,827,422.63 | 0.00 | 280,794.94 | 117,557.06 | 3,990,660.51 |
| Governmental Activities, Capital Assets, Net of Accumulated Depreciation | 5,495,475.22 | 13,750.00 | 79,754.69 | -104,132.06 | 5,693,111.97 |

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{***} Has comments.

| Depreciation by Function for FY2016 | Governmental Activities | Business-Type Activities | Adjustments | |
|-------------------------------------|----------------------------|-----------------------------|-------------|--|
| Instruction (1XXX) | 57,444.90 | 0.00 | 0.00 | |
| Support Services Staff (22XX) | 6,140.49 | 0.00 | 0.00 | |
| Operations and Maintenance (26XX) | 6,336.97 | 0.00 | 0.00 | |
| Transportation (27XX) | 43,884.24 | 0.00 | 0.00 | |
| Food Service (31XX) | 1,553.17 | 0.00 | 0.00 | |
| Extracurricular (34XX, 35XX) | 482.40 | 0.00 | 0.00 | |
| Unallocated | 164,952.77 | 0.00 | 0.00 | |
| | | | | |
| Total Depreciation for FY2016 | 280,794.94 | 0.00 | 0.00 | |

*** Has comment.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and



Bond Long-Term Liabilities

Trustees' Financial Summary Submit ID: 0055-21231524

FY2015-16

** Recalculated **

04 Broadwater County 0055 Townsend K-12 Schools

| Schedule of Changes in Long-Term Liabilities | | | | | | | | |
|--|----------------------------------|----------------------------------|-----------------------|-----------------------------------|-------------------------------------|--------------------|--------------------|--|
| | (a) | (b) | (c) | (d) | (e) Ending | (f) Current | (g) Long-Term | |
| | Beginning Balance 7/1/2015 | New Debt & Other Additions | Principal Payments | Refunding & Other Reduction | Balance (6/30/2016) [a+b-c-d] | Portion Due FY2017 | Portion Due FY2018 | |
| Governmental Activities * | | | | | | | | |
| Capital Leases | 37,984.38 | 0.00 | 24,143.80 | 0.00 | 13,840.58 | 12,775.92 | 1,064.66 | |
| Compensated Absences | 424,520.79 | 33,071.38 | 0.00 | 0.00 | 457,592.17 | 0.00 | 457,592.17 | |
| Special Improvements (SIDs) | 88,450.38 | 1,687.27 | 7,542.81 | 0.00 | 82,594.84 | 7,542.79 | 75,052.05 | |
| Other Post Employment Benefits | 511,041.00 | 97,995.00 | 14,400.00 | 0.00 | 594,636.00 | 18,000.00 | 576,636.00 | |
| Total Governmental Activity | | | | | | | | |
| Non-bond Long-Term Liabilities | 1,061,996.55 | 132,753.65 | 46,086.61 | 0.00 | 1,148,663.59 | 38,318.71 | 1,110,344.88 | |
| Bond(s) | | | | | | | | |
| 03/08/2007 | 1,850,000.00 | 0.00 | 275,000.00 | 0.00 | 1,575,000.00 | 290,000.00 | 1,285,000.00 | |
| Total Governmental Activity | | | | | | | | |

275,000.00

1,575,000.00

290,000.00

1,285,000.00

0.00

1,850,000.00

^{*} Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

^{**} Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



FY2015-16

** Recalculated **

04 Broadwater County

Net Pension Liability FY2016

0055 Townsend K-12 Schools

| | Beginning Balance | Additions | Reductions | Ending Balance |
|--------------------|----------------------|------------|------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 485,823.27 | 3,559.79 | 0.00 | 489,383.06 |
| Net Pension - TRS | 3,569,461.00 | 130,140.00 | 0.00 | 3,699,601.00 |